



**State of Hawaii
Department of Taxation**

Joint Electronic Filing Program with the Internal Revenue Service

Electronic Filing Test Package

Tax Year 2003

December 5, 2003

Publication EF-3

2003 Electronic Filing Test Package

Amendments

05 December 2003

CASE	FORM	LINE	OLD VALUE	NEW VALUE
12 400-00-7936	N-11 State Return Details	19	\$25,900	\$24,100

2003 Electronic Filing Test Package

Amendments

19 November 2003

CASE	FORM	LINE	OLD VALUE	NEW VALUE
5 400-00-7909	N-11 State Return Details	Check box under Line 6b	None	X Spouse meets qualification to be claimed as an exemption on this return
6 400-00-7913	Federal 1040A Return detail	Year Spouse Died	2000	2001
12 400-00-7936	Federal 1040A scenario	Age of primary taxpayer	65	60

2003 Electronic Filing Test Package

Amendments

18 November 2003

CASE	FORM	LINE	OLD VALUE	NEW VALUE
10 400-00-7924	N-11	Line 49	X \$16060 30123456	Blank Blank Blank Schedule E information needed only if rental income is reported.
11* 400-00-7903	Federal Schedule C - #2	Line 10	\$473	Delete See the note below on how to handle federal 2002 information.
	1040	Line 12 Sch. C income	(-1488)	(-1479)
		Line 22 Total income	38811	38820
		Line 34 AGI	37847	37856 All subsequent lines should change accordingly.

NOTES:

*Federal forms may have changed line numbers between the 2002 and 2003. Please use the substance of the 2002 data when calculating for 2003. For example, in Case 11 above, Line 10 for the 2003 Schedule C is commission expense, where on the 2002 Schedule C it was car and truck expense. The change above means to say that Schedule C should have car and truck expense, not commission expense.

For Test Case #1, the underpayment penalty is calculated using full months, not days like the Federal Form 2210. See Hawaii Revised Statute 235-97 (f) at www.state.hi.us/tax.

2003 Electronic Filing Test Package

Amendments

13 November 2003

CASE	FORM	LINE	OLD VALUE	NEW VALUE
1 400-00-7902	N-210	Part II, Line 1	\$8257	\$7933
2 400-00-7903	N-11	Line 39	\$1813	\$1807
		Line 43a	\$1811	\$1805
6 400-00-7913	N-11	Line 43a	\$141	\$137
11 400-00-7925	N-11	Line 7	\$37,847	\$37,856
		Line 19	\$37,816	\$37,825
		Line 24	\$29,286	\$29,295

2003 Electronic Filing Test Package

Amendments

10 November 2003

CASE	FORM	LINE	OLD VALUE	NEW VALUE
3 400-00-7905	N-11	Line 39	\$1535	\$1527
		Line 43a	\$1031	\$1023
11 400-00-7925	N-11	Line 24	\$24,916	\$29,286
		Line 26	\$1327	\$1640

Software Developer Testing Procedures

NOTE: Hawaii has modified the 2002 IRS Test Cases for 2003, and those changes are discussed in item 4 below. Please note the changes to Hawaii Test Case #11 for the state tax refund.

1. **Concurrent Hawaii testing** – Software developers may participate in Hawaii testing concurrently with IRS Participants Acceptance Test System (PATs) testing. IRS allows state testing to begin after a software developer has thirteen (13) federal returns accepted with no error reject codes at their primary service center.
2. **Testing Period** – The Department will begin retrieving test records from the IRS on November 10, 2003. Testing is allowed year round. Our office will be closed on weekends and the following dates in 2003: November 11 and 27, December 25 and in 2004: January 1 and 19, February 16 and March 26 2004. We will not retrieve any test records on these dates.
3. **Before you begin!** – Please call 808-587-1692 or send an e-mail to the Electronic Filing Coordinator (e-mail address: efile@tax.state.hi.us) before transmitting test returns and provide the following information:
 - Your company's name
 - Your StAck Mailbox ID
 - The name, telephone number and e-mail address of a contact person
 - Approximate date you will transmit
 - If using a third party Transmitter, the Transmitter's StAck Mailbox ID
 - Identify your software limitations that have been approved by the IRS. Refer to IRS Publication 1346 for the list of limitations.
 - Limitations for Hawaii returns
4. **Hawaii test returns** – The twelve (12) Hawaii test returns are based on **IRS 2002 electronic filing test scenarios. Mainly date changes were made to the federal returns to make them applicable to 2003. Line number references on the 1040 return were changed to reflect 2003 line number changes. Line number references were NOT changed for attachments and schedules, therefore please adjust accordingly for federal 2003 form changes.** The cover sheet for each state test references the IRS test return number and describes the variations from the IRS test scenario. The twelve test case scenarios are included in this packet.
5. **Hawaii downloads** – The Department will retrieve test returns from the IRS for processing in the test system. Depending on the IRS drain times, this will be approximately 9:00 a.m. Hawaii Standard Time (HST).
6. **Acknowledgments and Test Return Results** – Hawaii will be using the State Acknowledgment System (StAck). Acknowledgments for the test returns will be sent to StAck. Report files containing additional results of the tests will be sent to the contacts provided.
7. **Variables** – We accept variances for some differences in test transmissions. These differences will show as a mismatch in the Test Return Results. When the only differences

are acceptable variances, we will indicate the variance has been accepted and the form type has passed testing. Most common variances follow:

- Spelling and typographical errors that do not affect the computation of the return.
 - Abbreviations vs. complete spellings of words (e.g., Lane vs. Ln; Square vs. Sq.; Housing vs. Hsng; etc.).
 - Rounding differences.
 - Differences in tax when using tax rate charts versus tax tables.
 - If your software will not be used for on-line filing, you may omit filling in Field 49 of the Generic Record Layout.
8. **Passing Hawaii testing** – When the Department has received acceptable transmissions of all test returns, the developer will be notified via e-mail that the software has passed Hawaii testing.

Hawaii Test Case #1 (Based on the modified 2002 IRS Test #2)

Attachments (PDFs):

- Hawaii Form N-11
- Hawaii Form N-210
- Form W-2(2)

Taxpayer Name: TEST O MAPLE
 Taxpayer SSN: 400-00-7902

Hawaii changes to IRS test:

- All form(s)
 - Taxpayer Social Security number changed to Hawaii test designation:
400-00-7902
 - Taxpayer Address changed to Hawaii address:
2763 LLANES CT
KAILUA HI 96734
- W-2(1)
 - Employer changed to the **United States Air Force**
 - Box 15 State changed to Hawaii: **HI**
 - Box 16 State wages: **\$2,000.** (The difference of \$800 between federal and state wages is COLA)
- W-2(2)
 - Employer changed to the **Hawaii National Guard**
 - Box 15 State changed to Hawaii: **HI**

State Return Details:

FORM N-11

- Filing district: **KAUAI**
- Line 7 Federal AGI: **\$13,900**
- Line 8 Difference in wages: **\$800**
- Line 9 Interest on bonds: **\$92,250**
 Interest from CA bonds is taxed for Hawaii purposes but not for Federal purposes. This interest is not included in Federal return detail
- Line 15 Military reserve pay: **\$1,750**
 Pay is not taxed on for Hawaii purposes but taxed for Federal purposes.
- Line 19 Hawaii AGI: **\$105,200**
- Taxpayer is a dependent of another? **yes**
- Line 21 Standard deduction: **\$1,500**
- Line 24 Taxable income: **\$103,700**
- Line 26 Tax liability: **\$7,933**
 From Tax Rate Schedule
- Line 29 Withholding and IHA distribution: **\$84**
- Line 30 Estimated tax payments: **\$900**
- Line 44 Balance due: **\$7074**

HAWAII TEST CASE #1

- Line 45 Penalty for underpayment of estimated tax: **\$125** (If your program does not calculate this figure, please send your computation to the E-file coordinator. Since there are other acceptable ways to compute the penalty, the E-file coordinator will determine if your method is acceptable.)
- Line 46 Preprinted label: **yes**
- Hawaii Election Campaign Fund: **yes**
- No designee

Form N-210

Part I, line c	(x)
Part II	
Line 1	\$7,933
Line 4	\$84
Line 7	\$2,700
Part III	
Line 10	\$246 [\$900 estimated tax payments plus \$84 in withholding divided evenly to 4 periods]
Part IV	
Line 18 (all columns)	04/20/2004

TEST # 2 - IRS scenario

FORMS REQUIRED: FORM 1040A, SCH 1, FORM PMT

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS:

STATEMENTS:

OTHER: DEPENDENT OF ANOTHER

THIRD PARTY DESIGNEE: NONE

PREPARED BY:

TAXPAYER: NAME: TEST O MAPLE	AGE: 18	SSN: 400-00-1002
OCCUPATION: TREE TRIMMER	PRES ELEC FUND: YES	
DISABLED: NO	BLIND: NO	
DAYTIME PHONE #: 201-555-1111		

CHECK DIGITS FROM IRS LABEL: KX

ADDRESS: 7842 WEEPING WILLOW LN
AUDUBON, NJ 08106-7842

FILING STATUS: SINGLE

LINE 6d: 0

SCHEDULE 1:

PART I:

LINE 1: FIRST SECURITY	6500	
MONEY BANK	1000	(TAX-EXEMPT)

PART II:

LINE 5: DOW SMITH	3000	
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FORM PAYMENT: ACH DEBIT

RTN: 012345672

ACCT #: 1234000000

TYPE OF ACCT: CHECKING

AMOUNT OF PAYMENT: 10

REQUESTED PAYMENT DATE: 2004-04-15

TAXPAYERS DAYTIME PHONE NUMBER: 201-555-1111

TYPE OF FORM BEING FILED: 1040A

SELF-SELECT PIN INFORMATION:

JURAT/DISCLOSURE VERSION INDICATOR: E
PAID PREPARER SIGNATURE: EFIN + 28734
PRIMARY TAXPAYER SIGNATURE: 19821

AUTHENTICATION RECORD:

PRIMARY PRIOR YEAR AGI: 16500
PRIMARY DATE OF BIRTH: 04-15-1985
TAXPAYER SIGNATURE DATE: 03-21-2004

ETD TRANSMISSION:

FORM 9465:

LINE 3:	(201) 555-1003	10:00PM
LINE 4:	(201) 555-1111 (no ext)	9:00AM
LINE 5:	FIRST SECURITY 21 MAIN ST AUDUBON NJ 08106-0021	
LINE 6:	OAKLEYS YARD AND GARDEN 87 KUDZU CENTER AUDUBON NJ 08106	
LINE 7:	FORM 1040A	
LINE 8:	2003	
LINE 9:	61	
LINE 10:	10	
LINE 11:	26	
LINE 12:	1	
LINE 13(a):	012345672	
LINE 13(b):	1234000000	
LINE 13(c):	CHECKING	

HAWAII TEST CASE #1

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2)

FORM 1040A:

First Name, Initial & Last Name: (TEST O MAPLE)
Social Security Number: (**400-00-7902**)
Home Address: (**2763 LLANES CT**)
City, State, and Zip: (**KAILUA HI 96734**)
Do you want \$3.00 to go to the Presidential Campaign Fund: (YES)
Filing Status: (SINGLE)
Number of boxes on 6a and 6b: (0)
Total number box 6d: (0)
Line 7 Total wages: (4400)
Line 8a Taxable Interest: (6500)
Line 8b Tax exempt interest: (1000)
Line 9 Dividends: (3000)
Line 15 Total Income: (13900)
Line 21 Adjusted Gross Income: (13900)
Line 22 Amount from line 21: (13900)
Line 24 Standard deduction: (4750)
Line 25 Subtract line 24 from line 22: (9150)
Line 26 Multiply \$3050 by total exemptions: (0)
Line 27 Taxable Income: (9150)
Line 28 Tax: (1026)
Line 36 Subtract line 35 from line 28: (1026)
Line 38 Total Tax: (1026)
Line 39 Federal Income Tax Withheld: (1030)
Line 43 Total Payments: (1030)
Line 44 Amount overpaid: (4)
Line 45a Refund requested: (4)

Taxpayers Occupation: (TREE TRIMMER)
Third Party Designee: (NO)
Daytime phone number: (201-555-1111)
Taxpayer PIN: (19821)
Date: (2004-03-21)

HAWAII TEST CASE #1

Form W-2 #1:

b. Employers identification number: (22-2244661)

c. **Employers name** address and Zip Code: **(UNITED STATES AIR FORCE)**
(783 CHRISTMAS TREE DRIVE)
(AUDUBON NJ 08106)

d. **Employees social security number:** **(400-00-7902)**

e. Employees name (first, m.i., last): (TEST O MAPLE)

f. **Employees address and Zip code:** **(2763 LLANES CT)**
(KAILUA, HI 96734)

Box 1 Wages, tips, etc.: (1200)

Box 2 Federal Income tax withheld: (480)

Box 3 Social Security wages: (1200)

Box 4 Social Security tax withheld: (74)

Box 5 Medicare wages and tips: (1200)

Box 6 Medicare tax withheld: (17)

Box 15 State and State ID Number: **(HI 22130)**

Box 16 State Wages: **(2000)**

Box 17 State Income tax withheld: (84)

Form W-2 #2:

b. Employers identification number: (22-3355771)

c. **Employers name** address and Zip Code: **(HAWAII NATIONAL GUARD)**
(87 KUDZU CENTER)
(AUDUBON NJ 08106)

d. **Employees social security number:** **(400-00-7902)**

e. Employees name (first, m.i., last): (TEST O MAPLE)

f. **Employees address and Zip code:** **(2763 LLANES CT)**
(KAILUA, HI 96734)

Box 1 Wages, tips, etc.: (3200)

Box 2 Federal Income tax withheld: (550)

Box 3 Social Security wages: (3200)

Box 4 Social Security tax withheld: (198)

Box 5 Medicare wages and tips: (3200)

Box 6 Medicare tax withheld: (46)

Box 15 State and State ID Number: **(HI 07543917)**

Box 16 State Wages: (3200)

Hawaii Test Case #2 (Based on the modified 2002 IRS Test #3)

Attachments:

Hawaii Form N-11
Hawaii Form Schedule X
Federal Form 1099-G
Federal Form W-2

Other: Itemizes for Hawaii, but not for federal

Taxpayer name: TEST Z CANASTA
Taxpayer SSN: 400-00-7903

Hawaii changes to IRS test:

- All form(s)
 - Taxpayer/recipient Social Security number changed to Hawaii test designation:
400-00-7903
 - Taxpayer/recipient Address changed to Hawaii address:
1425 KAMEHAMEHA IV RD
HONOLULU, HI 96819
- Schedule X
 - Address of Care Provider for Child and Dependent Care Expenses changed to be in Hawaii:
711 Kapiolani Blvd 8th Flr
Honolulu, HI 96813
- 1099-G:
 - Payer Name, Address and Telephone Number:
STATE OF HAWAII
DLIR-UNEMPLOYMENT INSURANCE DIV
830 PUNCHBOWL ST
HONOLULU, HI 96813
587-1800
 - Recipient's ID number: 400-00-7903
 - Recipient's Name, Address and Account Number:
TEST Z CANASTA
1425 KAMEHAMEHA IV RD
HONOLULU, HI 96819
ABCDEFGHIJKLMNOPQRSTUVWXYZ1234
 - Line 9: \$100
- W-2
 - Add Box 15 State and State ID number: HI 64999
 - Add Box 16 State wages: \$19,500
 - Add Box 17 State income tax withheld: \$1,295

State Return Details:

FORM N-11

- Filing district: OAHU
- Line 7 Federal AGI: \$24,300
- Line 10 Other additions: \$200 (Peace Corps compensation)

HAWAII TEST CASE #2

- Line 16 IHA payments: \$1,200
- Line 17 Other Hawaii subtractions: \$300 (Compensation earned by patient with Hansen's disease)
- Line 19 Hawaii AGI: \$23,000
- Line 20b Taxes: \$1,395
- Line 20d Charitable contributions: \$5,055
- Line 22 \$16,550
- Line 24 Taxable income \$13,430
- Line 26 Tax liability \$559 (from tax table)
- Line 29 Withholding: \$1,395
- Line 34 Renters credit: \$150
- Line 35 Child Care credit: \$821
- Line 39 Overpaid: \$1807
- School repair contribution (x)
- Line 40 School repair contribution: \$2
- Line 43a Refund: \$1805
- Taxpayer's designee
 - Designee's Name: JOHN DOE
 - Designee's ID: 888-555-1111
 - Designee's Phone No.: 11122

State Schedule X Information:

Part II: CREDIT FOR LOW-INCOME HOUSEHOD RENTERS DATA:

- Line 4 Rental unit address 2550 S King St
Honolulu, HI 96826
- Line 4 Rental occupied(from and to): 01 to 12
- Line 4 Total rent paid: \$6,000
- Line 4 Owner name and address: Joe Frank
2499 Kapiolani Blvd Suite 3108
Honolulu, HI 96826
- Line 4 General Excise license: 10201130
- Line 5 Taxpayer's share of rent paid: \$6,000
- Line 6 Exclusions: \$1,000
- Line 8 Qualified exemptions: 3
- Line 9 Renters credit: \$150

Part III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES:

Section A: Care Provider Information

- Line 1 General Excise License: 10214533
- Section C: Credit For Child And Dependent Care Expenses

Line 16

Qualifying person's name	Relationship	Qualifying person's social security number	Qualified expenses you incurred and paid in 2003 for the person listed
Samuel Canasta	son	400-55-3003	\$1,710
Mary Canasta	daughter	400-55-4003	\$1,710

HAWAII TEST CASE #2

Line 17:	\$3,420
Line 18 Earned income:	\$19,500
Line 23 Child cared credit:	\$821

TEST # 3 - IRS Scenario

FORMS REQUIRED: FORM 1040, SCH EIC, FORM 2441, FORM 4970, FORM 8812

INFORMATION RETURNS ATTACHED: FORM W-2 (1), FORM 1099G (1)

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 32a: 1200 32b: 400-55-5003
 FORM 1040, LINE 32a: 2000 32b: 400-55-6003
 FORM 1040, LINE 58: 500
 FORM 1040, LINE 71: 500

STATEMENTS: ALIMONY RECIPIENT STATEMENT

OTHER: FORM 1040, LINE 61: 1215, LITERAL: ADT
 REFUND ANTICIPATION LOAN

THIRD PARTY DESIGNEE: NAME: JOHN DOE
 PHONE: 888-555-1111
 PIN: 11122

PREPARED BY:

TAXPAYER: NAME: TEST Z CANASTA AGE: 41 SSN: 400-00-1003
 OCCUPATION: DEALER PRES ELEC FUND: NO
 DISABLED: NO BLIND: NO
 DAYTIME PHONE #: 888-555-2222
 CHECK DIGITS FROM IRS LABEL: PW

ADDRESS: % ROYAL FLUSH
 12 QUEEN OF HEARTS BLVD
 BLACKJACK, MS 39759

FILING STATUS: HEAD OF HOUSEHOLD LINE 6d: 3

DIRECT DEPOSIT: NAME OF INSTITUTION: SOUTHEAST NORTHWEST BANK
 RTN: 012344589
 ACCT #: LOANXXXX400001003
 TYPE OF ACCT: CHECKING

DEPENDENTS:				CHILD TAX	
NAME	AGE	SSN	RELATIONSHIP	# MO	CREDIT
SAMUEL CANASTA	8	400-55-3003	SON	12	X
MARY CANASTA	12	400-55-4003	DAUGHTER	12	X

SCHEDULE EIC:

	(a)	(b)
LINE 1:	SAMUEL CANASTA	MARY CANASTA
LINE 2:	400-55-3003	400-55-4003
LINE 3:	1995	1991
LINE 5:	SON	DAUGHTER
LINE 6:	12	12

HAWAII TEST CASE #2

FORM 2441:

PART I:

LINE 1:

(a)	(b)	(c)	(d)
CARING PLACE	16 STRAIGHT ST BLACKJACK MS 39759	64-1234568	3420

PART II:

Line 2:

(a)	(b)	(c)
SAMUEL CANASTA	400-55-3003	1710
MARY CANASTA	400-55-4003	1710

LINE 3: 3420

FORM 4970:

LINE C: SOLITAIRE TRUST FUND

64 W PARKWAY

MARIETTA GA 30303

LINE D: 58-4504244

LINE E: DOMESTIC

LINE F: 06-08-1961

LINE G: 1

PART I:

LINE 1: 12000

LINE 4: 620

LINE 6: 232

LINE 8: 5

LINE 11: 5

LINE 13: (a) 12040 (b) 32150 (c) 31500 (d) 27200 (e) 37600

LINE 17: (a) 5194 (b) 5096 (c) 4451

LINE 18: (a) 4826 (b) 4729 (c) 4084

PREPARER NOTES:

PLEASE NOTE THAT THIS RETURN IS TO BE SENT TO THE CARE OF ROYAL FLUSH.

ETD TRANSMISSION:

FORM 4868:

LINE 4: 1715

LINE 5: 5479

LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1), FORM 1099G (1)

FORM 1040:

First Name, Initial & Last Name: (TEST Z CANASTA)
 Social Security Number: (**400-00-7903**)
 Home Address: (% ROYAL FLUSH)
 (**1425 KAMEHAMEHA IV RD**)
 City, State, and Zip: (**HONOLULU, HI 96819**)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (NO)
 Filing Status: (HEAD OF HOUSEHOLD)
 Dependent #1 Name: (SAMUEL CANASTA)
 Social Security Number: (400-55-3003)
 Relationship: (SON)
 Qualifying child for child tax credit: (X)
 Dependent #2 Name: (MARY CANASTA)
 Social Security Number: (400-55-4003)
 Relationship: (DAUGHTER)
 Qualifying child for child tax credit: (X)
 Number of boxes checked on 6a and 6b: (1)
 Number of children who lived with you: (2)
 Total number in box 6d: (3)
 Line 7 Total wages: (19500)
 Line 19 Unemployment compensation: (8000)
 Line 22 Total income: (27500)
 Line 32a Alimony paid: (3200)
 Line 32b Recipient's SSN LITERAL: (STATEMENT #1)
 (400-55-5003 1200)
 (400-55-6003 2000)
 Line 33 Total adjustments: (3200)
 Line 34 Adjusted gross income: (24300)
 Line 35 Amount from line 35: (24300)
 Line 37 Itemized or standard deduction: (7000)
 Line 38 Subtract line 38 from line 36: (17300)
 Line 39 Multiply \$3050 by line 6d: (9150)
 Line 40 Taxable income: (8150)
 Line 41 Tax: (818)
 Line 43 Add lines 42 and 43: (818)
 Line 45 Credit for child & dependent care expenses: (752)
 Line 49 Adoption credit form 8839: (91)
 Line 53 Total credits: (843)
 Line 54 Subtract 54 from line 44: (0)
 Line 58 Advance earned income credit: (500)
 Line 60 Total tax: (1715)
 LITERAL: (ADT 1215)
 Line 61 Federal Income tax withheld: (2700)
 Line 64 Earned income credit: (1864)
 Line 65 Additional Child Tax Credit (915)
 Line 68 Total payments: (5479)
 Line 69 Amount Overpaid: (3764)
 Line 70a Amount refunded to you: (3264)
 Line 70b Routing Transit Number: (012344589)
 Line 70c Type: (CHECKING)
 Line 70d Account Number: (LOANXXXX400001003)
 Line 71 Amount Applied to 2003 Estimated Tax: (500)

HAWAII TEST CASE #2

Taxpayers Occupation: (DEALER)
Third Party Designee: (YES)
Daytime Phone Number: (888-555-2222)
Third Party Designee: (John Doe)
Third Party Phone: (888-555-1111)
Third Party PIN number: (11122)

Form W-2 #1:

b. Employers identification number: (64-1234567)

c. Employers name address and Zip Code: (UCAN WINABUNDLE RIVERBOAT)
(21 JOKERS FERRY)
(BLACKJACK MS 39759)
d. Employees social security number: (400-00-7903)
e. Employees name (first, m.i., last): (TEST Z CANASTA)
f. Employees address and Zip code: (1425 KAMEHAMEHA IV RD)
(HONOLULU, HI 96819)

Box 1 Wages, tips, etc.: (19500)
Box 2 Federal Income tax withheld: (2700)
Box 3 Social Security wages: (19500)
Box 4 Social Security tax withheld: (1209)
Box 5 Medicare wages and tips: (19500)
Box 6 Medicare tax withheld: (283)
Box 9 Advanced EIC payment: (500)

Box 15-17: *See HI changes

Form 1099G #1:

Payers name, address and zip code: *See HI changes
Payers federal identification number: (12-4555444)
Recipients identification number: (400-00-7903)
Recipients name, address and zip code: (TEST Z CANASTA)
(1425 KAMEHAMEHA IV RD)
(HONOLULU, HI 96819)

Box 1 Unemployment compensation: (8000)

Box 9 State withholding: *See HI changes

Hawaii Test Case #3 (Based on the modified 2002 IRS Test #5)

Attachments:

- Hawaii Form N-11
- Hawaii Schedule X

Taxpayer name: TEST U GRASS
 Taxpayer SSN: 400-00-7905

Hawaii changes to IRS test:

- All form(s) for primary taxpayer:
 - Taxpayer/recipient Social Security number changed to Hawaii test designation:
400-00-7905
 - Taxpayer/recipient Address changed to Hawaii address:
5 SAND ISLAND ACCESS RD BLDG T922
HONOLULU, HI 96819-4906
- W-2(1)
 - Box 15 State changed to Hawaii: HI
- W-2(2)
 - Box 15 State changed to Hawaii: HI
 - Add Box 17 State income tax withheld: \$10
 - Delete Boxes 18-20
- 1099-G:
 - Payer Name, Address and Telephone Number:
STATE OF HAWAII
DLIR-UNEMPLOYMENT INSURANCE DIV
830 PUNCHBOWL ST
HONOLULU, HI 96813
587-1800
 - Recipient's ID number: 400-00-7905
 - Recipient's Name, Address and Account Number:
TEST U GRASS
5 SAND ISLAND ACCESS RD BLDG T922
HONOLULU, HI 96819-4906
ABCDEFGHIJKLMN OPQRSTUVWXYZ1234
 - Line 9: \$1100
- Form 2441
 - changes are reflected below (in boldface)

PART I:
 Line 1:
 Delete "A CHILDS PLACE" as a care provider. Split the amount paid to "A CHILDS PLACE" evenly between the remaining two care providers.

Information for CHILDREN RUS and SUSAN CAREGIVER:

Column (b)	Column (d)
55 Sandbox Rd	
Honolulu, HI 96819	\$1,370

First Childsplay Blvd
Honolulu, HI 96819 \$1,770

PART II:

Line 2:

Delete DAVID GRASS as a qualifying dependent

Change column (C) for:

TIMOTHY GRASS to "1540 (total paid 2140)"

NOTE: ALTHOUGH THE FEDERAL FORM CHANGED THERE WAS NO EFFECT TO THE RETURN

State Return Details:

FORM N-11

- Filing district: OAHU
- Line 7 Federal AGI: \$42,450
- Line 19 Hawaii AGI: \$42,450
- Line 20b Taxes: \$2,825
- Line 21: \$2,825
- Line 22: \$39,625
- Taxpayer is disabled? Yes
- Line 23 Exemptions: \$8,320 (regular)
- Line 24 Taxable income: \$31,305
- Line 26 Tax liability (from tax table): \$1,634
- Line 29 Hawaii income tax withheld: \$2,825
- Line 35 Child care credit: \$336
- Line 39 Overpaid: \$1527
- Line 40 Apply to 2003: \$500
- Line 42 School repair contribution yes for both taxpayer and spouse
- Line 42 Amount: \$4
- Line 43a Refund: \$1023
- Direct deposit information is same as federal, except it is for a checking account
- Hawaii election campaign fund yes for taxpayer only
- Taxpayers' designee
 - Designee JOHN DOE
 - Phone No. (888)555-1111
 - ID No. 11112

State Schedule X Information:

Part III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES:

Section A: Care Provider Information

- General Excise License for Childrenrus: 12345678
- General Excise License for Susan Caregiver: 23456789

Section C: Credit For Child And Dependent Care Expenses

- Line 21 AGI: \$42,450
- Line 23 child care credit: \$336

HAWAII TEST CASE #3**TEST # 5 - IRS scenario****FORMS REQUIRED:** FORM 1040A, SCH 2, FORM 8812, FORM 8863**INFORMATION RETURNS ATTACHED:** FORM W-2 (2), FORM 1099-G (1)**ENTRIES NOT REQUIRING FORMS:** FORM 1040A, LINE 17 : 1200
(TAXPAYER: 800, SPOUSE : 400)**STATEMENTS:** SCH 2 - CHILD CARE PROVIDERS (2 STMS REQUIRED)
SCH 2 - QUALIFYING PERSON(S) (1 STM REQUIRED)**OTHER:****THIRD PARTY DESIGNEE: NAME:** JOHN DOE
PHONE: 888-555-1111
PIN: 11112**PREPARED BY:****TAXPAYER: NAME:** TEST U GRASS **AGE:** 50 **SSN:** 400-00-1005
OCCUPATION: CONSULTANT **PRES ELEC FUND:** YES
DISABLED: NO **BLIND:** YES**SPOUSE: NAME:** MAY B GRASS **AGE:** 45 **SSN:** 400-00-2005
OCCUPATION: SALESPERSON **PRES ELEC FUND:** NO
DISABLED: NO **BLIND:** NO**CHECK DIGITS FROM IRS LABEL:** XU

ADDRESS: 74131 FESCUE DR
SAINT THOMAS, VI 00802

FILING STATUS: MARRIED FILING JOINTLY **LINE 6d:** 8

DIRECT DEPOSIT: **NAME OF INSTITUTION:** SAVINGS CREDIT UNION
RTN: 253174576
ACCT #: 06542153
TYPE OF ACCT: SAVINGS

DEPENDENTS:					CHILD TAX
NAME	AGE	SSN	RELATIONSHIP	# MO	CREDIT
TIMOTHY GRASS	4	400-55-3005	SON	12	X
MARY GRASS	6	400-55-4005	DAUGHTER	12	X
DAVID GRASS	8	400-55-5005	SON	12	X
SUSAN GRASS	10	400-55-6005	DAUGHTER	12	X
PHILIP GRASS	12	400-55-7005	SON	12	X
ANGELA GRASS	14	400-55-8005	DAUGHTER	12	X

HAWAII TEST CASE #3**SCHEDULE 2:****PART I:****LINE 1:**

(a)	(b)		(c)	(d)
CHILDREN RUS	55 PLAY ST	SAINT THOMAS VI 00802	02-7777777	400
SUSAN CAREGIVER	FIRST ST NW	SAINT THOMAS VI 00802	02-6789000	800
A CHILDS PLACE	16 LEARNING WAY	SAINT THOMAS VI 00802	02-1245556	1940

PART II:

Line 2:	(a)	(b)	(c)
	TIMOTHY GRASS	400-55-3005	1040 (total paid 1340)
	MARY GRASS	400-55-4005	700 (total paid 1000)
	DAVID GRASS	400-55-5005	500 (total paid 800)

(Column C for each dependent is adjusted by \$300 each of excluded benefits)

LINE 3: 2240**PART III:****LINE 12:** 1000**LINE 13:** 100

FORM 8863:**PART I:**

LINE 1:	(a)	(b)	(c)
	TEST U GRASS	400-00-1005	2000
	MAY B GRASS	400-00-2005	1500

ETD TRANSMISSION:**PAYMENT:****ROUTING TRANSIT NUMBER:** 253174576**BANK ACCOUNT NUMBER:** 06542153**TYPE OF ACCOUNT:** SAVINGS**AMOUNT:** 500**PAYMENT DATE:** 2004-03-15**DAYTIME PHONE:** 888-555-1005**FORM:** 0709

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2), FORM 1099G (1)

FORM 1040A:

First Name, Initial & Last Name: (TEST U GRASS)
 Social Security Number: (**400-00-7905**)
 Spouses First Name Initial & Last Name: (MAY B GRASS)
 Spouses Social Security Number: (400-00-2005)
 Home Address: (**5 SAND ISLAND ACCESS RD BLDG T922**)
 City, State, and Zip: (**HONOLULU, HI 96819-4906**)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (YES)
 If joint return, Does your spouse want \$3.00 to go to this fund: (NO)
 Filing Status: (MARRIED FILING JOINTLY)
 Literal: (STATEMENT #1)
 Dependent #1 Name: (TIMOTHY GRASS)
 Social Security Number: (400-55-3005)
 Relationship: (SON)
 Qualifying child for child tax credit: (X)
 Dependent #2 Name: (MARY GRASS)
 Social Security Number: (400-55-4005)
 Relationship: (DAUGHTER)
 Qualifying child for child tax credit: (X)
 Dependent #3 Name: (DAVID GRASS)
 Social Security Number: (400-55-5005)
 Relationship: (SON)
 Qualifying child for child tax credit: (X)
 Dependent #4 Name: (SUSAN GRASS)
 Social Security Number: (400-55-6005)
 Relationship: (DAUGHTER)
 Qualifying child for child tax credit: (X)
 Dependent #5 Name: (PHILIP GRASS)
 Social Security Number: (400-55-7005)
 Relationship: (SON)
 Qualifying child for child tax credit: (X)
 Dependent #6 Name: (ANGELA GRASS)
 Social Security Number: (400-55-8005)
 Relationship: (DAUGHTER)
 Qualifying child for child tax credit: (X)
 Number of boxes on 6a and 6b: (2)
 Number of children who lived with you: (6)
 Total number in box 6d: (8)
 Line 7 Total wages: (42000)
 Line 13 Unemployment Compensation: (1650)
 Line 15 Total Income: (43650)
 Line 17 IRA deduction: (1200)
 Line 20 Total Adjustments: (1200)
 Line 21 Adjusted Gross Income: (42450)

HAWAII TEST CASE #3

TEST #5: continued:

Line 22	Amount from line 20:	(42450)
Line 23a	Taxpayer is blind:	(X)
Line 23a	Number of Boxes checked:	(1)
Line 24	Standard deduction:	(9500)
Line 25	Subtract line 24 from line 22:	(32950)
Line 26	Multiply \$3050 by box 6d:	(24400)
Line 27	Taxable Income:	(8550)
Line 28	Tax:	(858)
Line 29	Child Care Credit:	(448)
Line 31	Education Credit:	(525)
Line 35	Total Credits:	(973)
Line 39	Federal Income Tax Withheld:	(1450)
Line 42	Additional Child Tax Credit:	(3213)
Line 43	Total Payments:	(4663)
Line 44	Amount overpaid:	(4663)
Line 45a:	Amount to be refunded:	(4663)
Line 45b:	RTN	(253174576)
Line 45c:	Type	(Savings)
Line 45d:	Account Number	(06542153)
	Taxpayers Occupation:	(CONSULTANT)
	Spouses Occupation:	(SALESPERSON)
	Third Party Designee:	(YES)
	Third party designee:	(JOHN DOE)
	Third party phone number:	(888-555-1111)
	Third party PIN number:	(11112)

TEST #5: continued:

Form W-2 #1:

b. Employers identification number: (02-9876543)
 c. Employers name address and Zip Code: (LAST JOB INC)
 (97 WHEATLEY AVE)
 (SAINT THOMAS VI 00802)
 d. Employees social security number: (400-00-1005)
 e. Employees name (first, m.i., last): (TEST U GRASS)
 f. Employees address and Zip code: (5 SAND ISLAND ACCESS RD BLDG T922)
 (HONOLULU, HI 96819-4906)

Box 1 Wages, tips, etc.: (24500)
 Box 2 Federal Income Tax Withheld: (900)
 Box 3 Social Security wages: (24500)
 Box 4 Social Security tax withheld: (1519)
 Box 5 Medicare wages and tips: (24500)
 Box 6 Medicare tax withheld: (355)
 Box 10 Dependent care benefits: (1000)
 Box 15 State and State ID Number: (HI 028888)
 Box 16 State Wages: (24500)
 Box 17 State Income Tax withheld: (1715)

Form W-2 #2:

b. Employers identification number: (02-5689124)
 c. Employers name address and Zip Code: (SNODGRASS FEED AND SEED)
 (1 PLANTATION ST)
 (SAINT THOMAS VI 00802)
 d. Employees social security number: (400-00-2005)
 e. Employees name (first, m.i., last): (MAY B GRASS)
 f. Employees address and Zip code: (5 SAND ISLAND ACCESS RD BLDG T922)
 (HONOLULU, HI 96819-4906)

Box 1 Wages, tips, etc.: (17500)
 Box 2 Federal Income Tax Withheld: (550)
 Box 3 Social Security wages: (17500)
 Box 4 Social Security tax withheld: (1085)
 Box 5 Medicare wages and tips: (17500)
 Box 6 Medicare tax withheld: (254)
 Box 15 State and State ID Number: (HI 023456)
 Box 16 State Wages: (17500)
 Box 17 State Income Tax withheld: *See HI changes

Form 1099G #1:

Payer's name, address and Zip code: *See HI changes
 Payer's federal identification number: (421521512)
 Recipients Identification number: (400-00-7905)
 Recipients name address and Zip code: *See HI changes

Box 1 Unemployment compensation: (1650)
 Box 3 Amount for tax year: (2002)
 Box 9 State Income Tax withheld: *See HI changes

Hawaii Test Case #4 (Based on the modified 2002 IRS Test #6)**Attachments:**

- Hawaii Form N-11
- Hawaii Form N-615

Taxpayer name: TEST D RICHARD

Taxpayer SSN: 400-00-7906

Hawaii changes to IRS test:

- All form(s):
 - Social Security number changed to Hawaii test designation:
400-00-7906
 - Address changed to Hawaii address:
PO BOX 6677
KANEIOHE HI 96744-9179

State Return Details:FORM N-11

- Filing district: OAHU
- Line 7 Federal AGI: \$6,496
- Line 19 Hawaii AGI: \$6,496
- Line 21 itemized or standard: \$500
- Line 23 Exemptions: blank
- Line 24 Taxable income: \$5,996
- Line 26 Tax liability: \$423 (from Form N-615)
- Taxpayer **DOES NOT** qualify for any tax credits
- Line 48 Schedule E
 - Tax ID: N/A
- Hawaii Election Campaign Fund: no
- Taxpayer's designee:
 - Designee's Name: ROBERT R ROBERTS
 - Designee's ID: 15512
 - Designee's Phone No.: 775-555-1313
- Return was prepared by:
 - Preparer's Name: ROBERT R ROBERTS
 - Preparer's ID: 400-55-4006
 - Preparer's FEIN: 88-6868686
 - Preparer's Firm's Name: ROBERTS ENTERPRISES
 - Preparer's Firm's Address: 645 SALEM ST
NIXON, NV 89424
 - Preparer's Phone No.: 775-555-1313
 - Preparer self-employed: yes
 - Date: April 10, 2004

FORM N-615 DETAILS:

- Line A: RICHARD D RICHARD
- Line B: 400-55-3006
- Line C: Married filing joint
- Line D: 4
- Line 6 Parent's taxable income: \$40,100
- Line 7 Investment income of other children: \$1,620
- Line 9 Tax on amount in line 8: \$2,805 (from tax table)
- Line 10 Parent's tax: \$2,266 (from tax table)
- Line 15 Tax on amount in line 14: \$7 (from tax table)
- Line 17 Tax on amount in line 4: \$201 (from tax table)

TEST # 6 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH B, SCH D, SCH E PG 2, FORM 8615

INFORMATION RETURNS ATTACHED:

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 62: 700
 FORM 1040, LINE 66: 109

STATEMENTS:

OTHER: DEPENDENT OF ANOTHER

THIRD PARTY DESIGNEE: NAME: ROBERT R ROBERTS
 PHONE: 775-555-1313
 PIN: 15512

PREPARED BY: ROBERT R ROBERTS (SELF-EMPLOYED) SSN: 400-55-4006
 ROBERTS ENTERPRISES EIN: 88-6868686
 645 SALEM ST PHONE: 775-555-1313
 NIXON, NV 89424

TAXPAYER: NAME: TEST D RICHARD AGE: 13 SSN: 400-00-1006
 OCCUPATION: STUDENT PRES ELEC FUND: NO
 DISABLED: NO BLIND: NO

CHECK DIGITS FROM IRS LABEL: BT

ADDRESS: 94022 PATRICIA CT
 HAPPY JACK, AZ 86024

FILING STATUS: SINGLE LINE 6d: 0

SCHEDULE B:

PART I:

LINE 1: FOREFATHERS BANK 1514

PART II:

LINE 5: WIZE INVESTMENT 582

PART III:

LINE 7a: NO

LINE 8: NO

SCHEDULE D:

PART I:

LINE 1:	(a)	(b)	(c)	(d)	(e)
	100 SHS WIZE	03-24-2003	06-02-2003	1000	1800

SCHEDULE E PG 2:

PART III:

LINE 32A(a): LONG TIME GONE

LINE 32A(b): 04-5763211

LINE 32A(d): 5200

FORM 8615:

LINE A: RICHARD D RICHARD

LINE B: 400-55-3006

LINE C: MARRIED FILING JOINTLY

LINE 6: 40100

LINE 7: 1620

LINE 10: 5419

ETD TRANSMISSION:

FORM 56:

PART I:

NAME OF PERSON FOR WHOM YOU ARE ACTING: TEST D RICHARD

IDENTIFYING NUMBER: 400-00-1006

ADDRESS OF PERSON FOR WHOM YOU ARE ACTING: 94022 PATRICIA CT

CITY, STATE, ZIP: HAPPY JACK, AZ 86024

FIDUCIARY'S NAME: RICHARD D RICHARD

ADDRESS OF FIDUCIARY: 94022 PATRICIA CT

CITY, STATE, ZIP: HAPPY JACK, AZ 86024

TELEPHONE NUMBER: 987-654-3210

PART II:

LINE 1(b)1: X

LINE 1(b)2: 05-15-2002

PART III:

LINE 2: ESTATE/TRUST

LINE 3: 1041

LINE 4: 2002 2003 2004

PART V:

NAME OF COURT: US DISTRICT COURT, NINTH DISTRICT

ADDRESS OF COURT: 123 N SAN FRANCISCO ST, SUITE 200

CITY, STATE, ZIP: FLAGSTAFF, AZ 86001

DATE PROCEEDING INITIATED: 04-20-2002

DOCKET NUMBER OF PROCEEDING: 123AX

DATE: 05-15-2002

TIME: 10:00 A.M.

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

FORM 1040:

First Name, Initial & Last Name: (TEST D RICHARD)
 Social Security Number: (400-00-7906)
 Home Address: (PO BOX 6677)
 City, State, and Zip Code: (Kaneohe HI 96744-9179)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (NO)
 Filing Status: (SINGLE)
 Number of boxes checked on 6a and 6b: (0)
 Total number in box 6d: (0)
 Line 8a Taxable interest: (1514)
 Line 9 Dividend income: (582)
 Line 13 Capital gain or (loss): (-800)
 Line 17 Schedule E income or (loss): (5200)
 Line 22 Total income: (6496)
 Line 34 Adjusted gross income: (6496)
 Line 35 Amount from line 35: (6496)
 Line 37 Itemized or standard deduction: (750) [assumed it was the same as 2002]
 Line 38 Subtract line 38 from line 36: (5746)
 Line 40 Taxable income: (5746)
 Line 41 Tax: (573)
 Line 43 Add 41 and 42: (573)
 Line 54 Subtract line 53 from line 43: (573)
 Line 60 Add lines 54 through 59: (573)
 Line 63 2002 Estimated tax payments: (700)
 Line 67 Amount paid with Form 4868: (109)
 Line 68 Total payments: (809)
 Line 69 Amount overpaid: (220)
 Line 710a Refund request: (220)

 Taxpayers Occupation: (STUDENT)
 Third Party Designee (YES)
 Third party designee: (ROBERT R ROBERTS)
 Third party phone number: (775-555-1313)
 Third party PIN number: (15512)

 Paid Preparer Information:
 Self-employed: (X)
 Preparer's SSN: (400-55-4006)
 Firm Name: (ROBERTS ENTERPRISES)
 EIN: (88-6868686)
 Firm Address: (645 SALEM ST)
 (NIXON NV 89424)
 Phone no: (775-555-1313)

Hawaii Test Case #5 (Based on the modified 2002 IRS Test #9)

Attachments:

- Hawaii Form N-11
- Hawaii Schedule X

Taxpayer name: TEST C ACAPPELLA
 Taxpayer SSN: 400-00-7909

Hawaii changes to IRS test:

- All form(s)
 - Social Security number changed to Hawaii test designation:
400-00-7909
 - Address changed to Hawaii address:
47-578 PUAPOO PL
KANEHOE, HI 96744
- W-2(1)
 - Box 15 State changed to Hawaii: HI

State Return Details:

- Filing district: OAHU
- Status is MFS and spouse qualifies: yes
- Check box under Line 6b: Spouse meets qualification to be claimed as an exemption on this return
- Line 7 Federal AGI: \$25,600
- Line 19 Hawaii AGI: \$25,600
- Line 20b Taxes: \$4,000
- Line 20c Interest: \$1,300
- Line 24 Taxable income: \$17,180
- Line 26 Tax liability: \$925 (from Tax Tables)
- Line 29 Tax withheld: \$4,000
- Line 34 Renters credit: \$150 (spouse qualifies for credit)
- Line 39 Overpaid: \$3,225
- Line 42 School repair contribution: no
- Line 43a: \$3,225
- Line 43b: 321379041
- Line 43c: savings
- Line 43d: 53mine
- Hawaii Election Campaign Fund: yes
- Taxpayer's designee information same as federal.

State Schedule X Information:

Part II: CREDIT FOR LOW-INCOME HOUSEHOD RENTERS DATA:

- Line 4 Rental unit address: 47-578 PUAPOO PL
KANEEOHE, HI 96744
- Line 4 Rental occupied(from and to): 01 to 12
- Line 4 Total rent paid: \$7,500
- Line 4 Owner name and address: Darin Spector
1700 Kapiolani Blvd Suite 3108
Honolulu, HI 96814
- Line 4 General Excise license: 10671488
- Line 5 Taxpayer's share of rent paid: \$7,500
- Line 8 Qualified exemptions: 3
- Line 9 Renters credit: \$150

TEST # 9 - IRS scenario

FORMS REQUIRED: FORM 1040, FORM 2120

INFORMATION RETURNS ATTACHED: FORM W-2 (1)

ENTRIES NOT REQUIRING FORMS:

STATEMENTS:

OTHER: THE TAXPAYER MUST ITEMIZE DEDUCTIONS SINCE THE SPOUSE ITEMIZES DEDUCTIONS.

THIRD PARTY DESIGNEE: NONE

PREPARED BY: TAXPAYER

TAXPAYER: NAME: TEST C ACAPPELLA
 OCCUPATION: MUSICIAN
 DISABLED: NO

AGE: 36 SSN: 400-00-1009
 PRES ELEC FUND: YES
 BLIND: NO

SPOUSE: NAME: DUET ACAPPELLA

SSN: 400-00-2009

CHECK DIGITS FROM IRS LABEL: QQ

ADDRESS: 4 QUARTET CTR
 SOLO, MO 65564

DAYTIME PHONE: 314-555-1008

FILING STATUS: MARRIED FILING SEPARATELY

LINE 6d: 2

DEPENDENTS:

NAME	AGE	SSN	RELATIONSHIP	#	MO	CHILD TAX CREDIT
FORTISSIMO ARIA	12	400-55-3009	DAUGHTER	00		X

SCHEDULE A:

LINE 5: 800

LINE 10: 1300

FORM 2120:

PERSON BEING CLAIMED: FORTISSIMO ARIA

INFORMATION FOR PERSON NOT CLAIMING CHILD: TRIO ARIA, 400-55-4009
 3 KINGSTON TRIO STREET
 SOLO, MO 65564

NOTE: ORIGINAL SIGNATURE MAINTAINED ON FILE

SIGNATURE DATE: 12-31-2003

HAWAII TEST CASE #5

ETD TRANSMISSION:

FORM 9465:

LINE 3:	(LEAVE BLANK)		
LINE 4:	(314) 555-1008	EXT 1245	8:00AM
LINE 5:	NONE		
LINE 6:	SOLO CITY ORCHESTRA		
	SOLO CENTER SUITE 420		
	SOLO MO 65564		
LINE 7:	FORM 1040A		
LINE 8:	2003		
LINE 9:	124		
LINE 10:	89		
LINE 11:	50		
LINE 12:	1		
LINE 13:	(LEAVE BLANK)		

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1)

FORM 1040:

First Name, Initial & Last Name: (TEST C ACAPPELLA)
 Social Security Number: (**400-00-7909**)
 Spouses Social Security Number: (400-00-2009)
 Home Address: (**47-578 PUAPOO PL**)
 City, State, and Zip: (**KANEOHE, HI 96744**)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (YES)
 Filing Status: (MARRIED FILING SEPARATELY)
 Spouse's First Name and Last Name: (DUET ACAPPELLA)
 Dependent #1 Name: (FORTISSIMO ARIA)
 Social Security Number: (400-55-3009)
 Relationship: (DAUGHTER)
 Qualifying child for child tax credit: (X)
 Number of boxes checked on 6a and 6b: (1)
 Number of children who did not live with you: (1)
 Total number in box 6d: (2)
 Line 7 Total wages: (25600)
 Line 22 Total income: (25600)
 Line 34 Adjusted Gross Income: (25600)
 Line 35 Amount from line 21: (25600)
 Line 36b If you are married filing separate and your spouse itemizes: (X)
 Line 37 Standard deduction: (0)
 Line 38 Subtract line 24 from line 22: (25600)
 Line 39 Multiply \$3050 by total exemptions: (6100)
 Line 40 Taxable Income: (19500)
 Line 41 Tax: (2579)
 Line 43 Add lines 42 and 43: (2579)
 Line 49 Child Tax credit: (600)
 Line 53 Total Credits: (600)
 Line 54 Subtract line 35 from line 28: (1979)
 Line 60 Total Tax: (1979)
 Line 61 Federal Income Tax Withheld: (1605)
 Line 68 Total Payments: (1605)
 Line 72 Amount you owe: (374)

Taxpayers Occupation: (MUSICIAN)
 Third Party Designee (NO)
 Daytime Phone Number (314-555-1008)

This return was prepared by the taxpayer

Form W-2 #1:

b. Employer identification number: (43-7685943)
 c. Employer's name address and Zip Code: (SOLO CITY ORCHESTRA)
 (SOLO CENTER SUITE 420)
 (SOLO MO 65564)
 d. Employee's social security number: (**400-00-7909**)
 e. Employee's first name and initial: (TEST C ACAPPELLA)
 f. Employee's address and Zip Code: (**47-578 PUAPOO PL**)
 (**KANEOHE, HI 96744**)

Box 1 Wages, tips, other compensation: (25600)
 Box 2 Federal Income tax withheld: (1605)
 Box 3 Social Security wages: (25600)
 Box 4 Social Security tax withheld: (1582)
 Box 5 Medicare wages and tips: (25600)
 Box 6 Medicare tax withheld: (371)
 Box 15 State and Employer's state ID no: (**HI** 43918273)
 Box 16 State wages, tips, etc: (25600)
 Box 17 State income tax: (4000)

Hawaii Test Case #6 (Based on the modified 2002 IRS Test #13)**Attachments (PDFs):**

- Hawaii Form N-11
- Hawaii Schedule X

Taxpayer Name: TEST P BARRELL

Taxpayer SSN: 400-00-7913

Hawaii changes to IRS test:

- All form(s)
 - Social Security number changed to Hawaii test designation:
400-00-7913
 - Address changed to Hawaii address:
45-553C KUUIPO PL
KANEHOE, HI 96744
- 1099-R(1), 1099-R(2)
 - Box 11 State changed to reflect Hawaii: HI

State Return Details:

- Filing district: OAHU
- Year spouse died: 2001
- Line 7 Federal AGI: \$15,000
- Line 13 Non taxable pensions: \$4,500
- Line 19 Hawaii AGI: \$10,500
- Line 21 Itemized or standard: \$1,900
- Line 24 Taxable income: \$5,480
- Line 26 Tax liability: \$103 (from tax tables)
- Line 31 Estimated from 2002: \$42
- Line 32 Extension payments: \$8
- Line 33 Low income refundable credit: \$190
- Line 33 DHS exemptions: 4
- Line 43a Refund: \$137
- Line 43b Routing transit number: 121301028
- Line 43c Type of account: savings
- Line 43d Account number: 70261192123456789
- Hawaii Election Campaign Fund : yes
- Taxpayer's designee information:
 - Designee's Name: JOHN DOE
 - Phone No.: 888-555-111
 - ID Number: 11122

State Schedule X Information:

Part I: LOW-INCOME REFUNDABLE TAX CREDIT DATA:

- Line 2 Persons: Test Barrell
 Roland Barrell

- Line 3 information:

Qualifying person's name	Relationship	Qualifying person's social security number
Alicia Barrell	niece	400-01-7912
Thelma Barrell	niece	400-02-7912
Ben Barrell	nephew	400-03-7912
Grayson Barrell	nephew	400-04-7912

- Line 3 Qualifying minor children: 4
- Line 4 AGI: \$10,500
- Line 10 Low-income refundable credit: \$190

TEST # 13 - IRS scenario

FORMS REQUIRED: FORM 1040A, SCH 1, SCH 3

INFORMATION RETURNS ATTACHED: FORM 1099-R (2)

ENTRIES NOT REQUIRING FORMS: TOTAL SOCIAL SECURITY BENEFITS : 1000
 FORM 1040A, LINE 40 : 500
 FORM 1040A, LINE 46 : 125

STATEMENTS:

OTHER:

THIRD PARTY DESIGNEE: NAME: JOHN DOE
 PHONE: 888-555-1111
 PIN: 11122

PREPARED BY:

TAXPAYER: NAME: TEST P BARRELL AGE: 67 SSN: 400-00-1013
 OCCUPATION: RETIRED PRES ELEC FUND: YES
 DISABLED: NO BLIND: NO

CHECK DIGITS FROM IRS LABEL: NZ

ADDRESS: 25000 HAM AND BACON JUNCTION
 PIG TOWN, MD 21230

FILING STATUS: QUALIFYING WIDOW(ER) LINE 6d: 2
 YEAR SPOUSE DIED: 2001

DEPENDENTS:				CHILD TAX
NAME	AGE	SSN	RELATIONSHIP	# MO CREDIT
ROLAND BARRELL	19	400-55-3013	FOSTERCHILD	12

SCHEDULE 1:

PART I:

LINE 1: BEST SAVINGS	5000
FORTUNE BANK	3000

SCHEDULE 3:

PART I:

LINE 1: X (OVER 65)

ETD TRANSMISSION:

FORM 4868:

LINE 4: 0
 LINE 5: 700
 LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDDED)

FORMS INCLUDED: FORM 1040A, 1099-R (2)

FORM 1040A:

First Name, Initial and Last Name: (TEST P BARRELL)
Social Security Number: (**400-00-7913**)
Home Address: (**45-553C KUUIPO PL**)
City, State, and Zip: (**KANEOHE, HI 96744**)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (YES)
 Filing Status: (QUALIFYING WIDOW(ER))
 Year spouse died: (2000)
 Dependent #1 Name: (ROLAND BARRELL)
 Social Security Number: (400-55-3013)
 Relationship: (FOSTERCHILD)
 Number of months in home: (12)
 Number of boxes checked on 6a and 6b: (1)
 Number of children who lived with you: (1)
 Total number in box 6d: (2)
 Line 8a Taxable Interest: (8000)
 Line 11b Taxable IRA distributions: (2500)
 Line 12b Total pensions & annuities: (4500)
 Line 14a Social Security benefits: (1000)
 Line 15 Total income: (15000)
 Line 19 Adjusted gross income: (15000)
 Line 20 Amount from line 19 (15000)
 Line 21a Taxpayer is 65 or older: (X)
 Number of boxes checked: (1)
 Line 22 Standard deduction: (9500)
 Line 23 Subtract line 22 from line 20: (5500)
 Line 24 Multiply \$3050 by Total number in box 6d: (6100)
 Line 25 Taxable income: (0)
 Line 26 Tax: (0)
 Line 28 Schedule 3 credit: (38)
 Line 33 Total Credits: (38)
 Line 34 Subtract 33 from line 26: (0)
 Line 36 Total Tax: (0)
 Line 37 Federal income tax withheld: (200)
 LITERAL: (FORM 1099)
 Line 38 2002 Estimated taxes paid: (500)
 Line 41 Total Payments: (700)
 Line 42 Overpaid: (700)
 Line 43a Refund: (700)
 Line 44 Amount applied to 2003 estimated taxes: (125)

 Taxpayers Occupation: (RETIRED)
 Third Party Designee (YES)

 Third Party Designee: (John Doe)
 Third Party Pin number: (11122)
 Third Party phone number: (888-555-1111)

HAWAII TEST CASE #6

Form 1099-R #1:

Payers name address and Zip Code: (OUR SHARE BANK & TRUST)
(72 MARKET PLACE)
(PIG TOWN MD 21230-7272)
Payers identification number: (52-7754541)
Recipients social security number: (400-00-7913)
Recipients name (first, m.i., last): (TEST P BARRELL)
Recipients street address: (45-553C KUUIPO PL)
Recipients city, state, and Zip code: (KANEOME, HI 96744)

Box 1 Gross distribution: (2500)
Box 2 Taxable amount: (2500)
Box 7 Distribution code: (7)
Box 7 IRA /SEP Simple: (X)
Box 11 State (HI)

Form 1099-R #2:

Payers name address and Zip Code: (WEECAN DUETTE LOBBYISTS)
(1000 BUCKS ST)
(PIG TOWN MD 21230)
Payers identification number: (52-9081726)
Recipients social security number: (400-00-7913)
Recipients name (first, m.i., last): (TEST P BARRELL)
Recipients street address: (45-553C KUUIPO PL)
Recipients city, state, and Zip code: (KANEOME, HI 96744)

Box 1 Gross distribution: (4500)
Box 2 Taxable amount: (4500)
Box 4 Federal Income tax withheld: (200)
Box 7 Distribution code: (7)
Box 11 State (HI)

Hawaii Test Case #7 (Based on the modified 2002 IRS Test #14)**Attachments:**

- Hawaii Form N-11
- Hawaii Schedule X

Taxpayer name: TEST T HUNTER

Taxpayer SSN: 400-00-7914

Hawaii changes to IRS test:

- All form(s):
 - Social Security number changed to Hawaii test designation:
400-00-7914
 - Address changed to Hawaii address:
1559 HOOHULU ST
PEARL CITY, HI 96782-2208
- W-2(All):
 - Box 15 State change to Hawaii: HI

State Return Details:

- First filing or changed address: yes
- Filing district: MAUI
- Line 7 Federal AGI: \$18,260
- Line 19 Hawaii AGI: \$18,260
- Line 20b Taxes: \$1,196
- Line 20d Contributions: \$3,204
- Line 21 Itemized or standard: \$4,400
- Line 24 Taxable income: \$12,820
- Line 26 Tax liability: \$624(from tax tables)
- Line 29 Tax withheld: \$1,196
- Line 33 Low income refundable credit: \$10
- Line 34 Renters credit: \$50
- Line 43a Refund: \$632
- Line 43b Routing transit number: 321379041
- Line 43c Type of account: savings
- Line 43d Account number: 456789
- Hawaii Election Campaign Fund: no

State Schedule X Information:**Part I: LOW-INCOME REFUNDABLE TAX CREDIT DATA:**

- Line 2 Persons: Test Hunter
- Line 4 AGI: \$18,260
- Line 10 Low-income refundable credit: \$10

Part II: CREDIT FOR LOW-INCOME HOUSEHOD RENTERS DATA:

Line 4 Rental unit address	1221 Kapiolani Blvd Honolulu, HI 96814
▪ Line 4 Rental occupied(from and to):	01 to 12
▪ Line 4 Total rent paid:	\$6,000
▪ Line 4 Owner name and address:	Jake Slate 2499 Kapiolani Blvd Suite 3108 Honolulu, HI 96826
▪ Line 4 General Excise license:	10228406
▪ Line 5 Taxpayer's share of rent paid:	\$6,000
▪ Line 6 Exclusions:	\$1,200
▪ Line 8 Qualified exemptions:	1
▪ Line 9 Renters credit:	\$50

TEST # 14 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH EIC, FORM 4137, FORM 8862

INFORMATION RETURNS ATTACHED: FORM W-2 (20)

ENTRIES NOT REQUIRING FORMS:

STATEMENTS:

OTHER: EIC WAS DENIED IN 2002

THIRD PARTY DESIGNEE: NONE

PREPARED BY:

TAXPAYER: NAME: TEST T HUNTER
OCCUPATION: MUSICIAN
DISABLED: NO

AGE: 36 SSN: 400-00-1014
PRES ELEC FUND: NO
BLIND: NO

CHECK DIGITS FROM IRS LABEL: RY

ADDRESS: 1234 LUKE THOMAS BLVD
QUINTON, AL 35130

DAYTIME PHONE: 205-555-1020

FILING STATUS: SINGLE

LINE 6d: 1

SCHEDULE EIC:

(a)

LINE 1: DEERE HUNTER
LINE 2: 400-55-3014
LINE 3: 1993
LINE 5: SON
LINE 6: 12

***NOTE: Although Deere Hunter lived with taxpayer 12 months, he is being claimed as a dependent on another's return. Also, Test Hunter did not meet the requirements for Head of Household filing status.

FORM 4137:

NAME: TEST T HUNTER SSN: 400-00-1014
NAME OF EMPLOYER: MUSIC ROW CONCERTS CONCERT 2
LINE 1: 500

FORM 8862:

LINE 1: 2002
LINE 2: NO
LINE 4: YES
LINE 5a: YES
LINE 5b: 1234 LUKE THOMAS QUINTON AL 35130
LINE 5c: JACKSON ELEM
LINE 7a: NO

LINE 8a: YES

DIRECT DEPOSIT:

NAME OD INSTITUTION: MOUNTAIN STATE BANK

RTN: 053111674

ACCT #: 123-444-5678

TYPE OF ACCT: CHECKING

ETD TRANSMISSION:

FORM 4868:

LINE 4: 1324

LINE 5: 2056

LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (20)

FORM 1040:

First Name, Initial and Last Name: (TEST T HUNTER)
 Social Security Number: (**400-00-7914**)
 Home Address: (**1559 HOOHULU ST**)
 City, State, and Zip: (**PEARL CITY, HI 96782-2208**)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (NO)
 Filing Status: (SINGLE)
 Number of boxes checked on 6a and 6b: (1)
 Total number in box 6d: (1)
 Line 7 Total wages: (18260)
 Line 22 Total income: (18260)
 Line 34 Adjusted gross income: (18260)
 Line 35 Amount from line 35: (18260)
 Line 37 Itemized or standard deduction: (4750)
 Line 38 Subtract line 38 from line 36: (13510)
 Line 39 Multiply \$3050 by the Total number in box 6d: (3050)
 Line 40 Taxable income: (10460)
 Line 41 Tax: (1221)
 Line 43 Add lines 42 and 43: (1221)
 Line 54 Subtract line 54 from line 44: (1221)
 Line 56 SS on inc not reported Form 4137: (38)
 Line 60 Total tax: (1259)
 Line 61 Federal income tax withheld: (310)
 Line 63 Earned income credit: (1746)
 Line 68 Total payments: (2056)
 Line 69 Amount overpaid: (797)
 Line 70a Amount refunded: (797)
 Line 70b Routing number: (053111674)
 Line 70c Type: (CHECKING)
 Line 70d Account number: (1234445678)

Taxpayers Occupation: (MUSICIAN)
 Taxpayers Daytime Phone Number: (205-555-1020)
 Third Party Designee (NO)

Form W-2 #1:

b. Employers identification number: (63-1234561)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 1)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (**400-00-7914**)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (**1559 HOOHULU ST**)
 (**PEARL CITY, HI 96782-2208**)

Box 1 Wages, tips, etc.: (500)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (500)
 Box 4 Social Security tax withheld: (31)
 Box 5 Medicare wages and tips: (500)
 Box 6 Medicare tax withheld: (7)
Box 15 State and State ID Number: (**HI 63123**)
 Box 16 State Wages: (500)
 Box 17 State Income Tax withheld: (35)

Form W-2 #2:

b. Employers identification number: (63-1234562)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 2)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (2000)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (2000)
 Box 4 Social Security tax withheld: (124)
 Box 5 Medicare wages and tips: (2000)
 Box 6 Medicare tax withheld: (29)
 Box 8 Allocated tips: (500)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (2000)
 Box 17 State Income Tax withheld: (120)

Form W-2 #3:

b. Employers identification number: (63-1234563)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 3)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (900)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (900)
 Box 4 Social Security tax withheld: (56)
 Box 5 Medicare wages and tips: (900)
 Box 6 Medicare tax withheld: (13)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (900)
 Box 17 State Income Tax withheld: (36)

Form W-2 #4:

b. Employers identification number: (63-1234564)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 4)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (1800)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (1800)
 Box 4 Social Security tax withheld: (112)
 Box 5 Medicare wages and tips: (1800)
 Box 6 Medicare tax withheld: (26)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (1800)
 Box 17 State Income Tax withheld: (126)

Form W-2 #5:

b. Employers identification number: (63-1234565)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 5)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (755)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (755)
 Box 4 Social Security tax withheld: (47)
 Box 5 Medicare wages and tips: (755)
 Box 6 Medicare tax withheld: (11)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (755)
 Box 17 State Income Tax withheld: (53)

Form W-2 #6:

b. Employers identification number: (63-1234566)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 6)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (1300)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (1300)
 Box 4 Social Security tax withheld: (81)
 Box 5 Medicare wages and tips: (1300)
 Box 6 Medicare tax withheld: (19)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (1300)
 Box 17 State Income Tax withheld: (91)

Form W-2 #7:

b. Employers identification number: (63-1234567)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 7)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (1400)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (1400)
 Box 4 Social Security tax withheld: (87)
 Box 5 Medicare wages and tips: (1400)
 Box 6 Medicare tax withheld: (20)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (1400)
 Box 17 State Income Tax withheld: (98)

Form W-2 #8:

b. Employers identification number: (63-1234568)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 8)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (300)
 Box 3 Social Security wages: (300)
 Box 4 Social Security tax withheld: (19)
 Box 5 Medicare wages and tips: (300)
 Box 6 Medicare tax withheld: (4)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (300)
 Box 17 State Income Tax withheld: (21)

Form W-2 #9:

b. Employers identification number: (63-1234569)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 9)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (450)
 Box 3 Social Security wages: (450)
 Box 4 Social Security tax withheld: (28)
 Box 5 Medicare wages and tips: (450)
 Box 6 Medicare tax withheld: (7)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (450)
 Box 17 State Income Tax withheld: (31)

Form W-2 #10:

b. Employers identification number: (63-1234560)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 10)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (475)
 Box 3 Social Security wages: (475)
 Box 4 Social Security tax withheld: (29)
 Box 5 Medicare wages and tips: (475)
 Box 6 Medicare tax withheld: (7)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (475)
 Box 17 State Income Tax withheld: (33)

Form W-2 #11:

b. Employers identification number: (63-1234511)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 11)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (530)
 Box 2 Federal income tax withheld: (10)
 Box 3 Social Security wages: (530)
 Box 4 Social Security tax withheld: (33)
 Box 5 Medicare wages and tips: (530)
 Box 6 Medicare tax withheld: (8)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (530)
 Box 17 State Income Tax withheld: (37)

Form W-2 #12:

b. Employers identification number: (63-1234512)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 12)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (1100)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (1100)
 Box 4 Social Security tax withheld: (68)
 Box 5 Medicare wages and tips: (1100)
 Box 6 Medicare tax withheld: (16)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (1100)
 Box 17 State Income Tax withheld: (77)

Form W-2 #13:

b. Employers identification number: (63-1234513)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 13)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
f. Employees address and Zip code: (1559 HOOHULU ST)
(PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (275)
 Box 3 Social Security wages: (275)
 Box 4 Social Security tax withheld: (17)
 Box 5 Medicare wages and tips: (275)
 Box 6 Medicare tax withheld: (4)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (275)
 Box 17 State Income Tax withheld: (19)

Form W-2 #14:

b. Employers identification number: (63-1234514)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 14)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
 f. Employees address and Zip code: (1559 HOOHULU ST)
 (PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (980)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (980)
 Box 4 Social Security tax withheld: (61)
 Box 5 Medicare wages and tips: (980)
 Box 6 Medicare tax withheld: (14)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (980)
 Box 17 State Income Tax withheld: (69)

Form W-2 #15:

b. Employers identification number: (63-1234515)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 15)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
 f. Employees address and Zip code: (1559 HOOHULU ST)
 (PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (780)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (780)
 Box 4 Social Security tax withheld: (48)
 Box 5 Medicare wages and tips: (780)
 Box 6 Medicare tax withheld: (11)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (780)
 Box 17 State Income Tax withheld: (55)

Form W-2 #16:

b. Employers identification number: (63-1234516)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 16)
 (123 JAMES STREET)
 (QUINTON AL 35130)
d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
 f. Employees address and Zip code: (1559 HOOHULU ST)
 (PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (400)
 Box 2 Federal income tax withheld: (10)
 Box 3 Social Security wages: (400)
 Box 4 Social Security tax withheld: (25)
 Box 5 Medicare wages and tips: (400)
 Box 6 Medicare tax withheld: (6)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (400)
 Box 17 State Income Tax withheld: (28)

Form W-2 #17:

b. Employers identification number: (63-1234517)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 17)
 (123 JAMES STREET)
 (QUINTON AL 35130)
 d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
 f. Employees address and Zip code: (1559 HOOHULU ST)
 (PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (830)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (830)
 Box 4 Social Security tax withheld: (51)
 Box 5 Medicare wages and tips: (830)
 Box 6 Medicare tax withheld: (12)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (830)
 Box 17 State Income Tax withheld: (58)

Form W-2 #18:

b. Employers identification number: (63-1234518)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 18)
 (123 JAMES STREET)
 (QUINTON AL 35130)
 d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
 f. Employees address and Zip code: (1559 HOOHULU ST)
 (PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (670)
 Box 2 Federal income tax withheld: (20)
 Box 3 Social Security wages: (670)
 Box 4 Social Security tax withheld: (42)
 Box 5 Medicare wages and tips: (670)
 Box 6 Medicare tax withheld: (10)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (670)
 Box 17 State Income Tax withheld: (47)

Form W-2 #19:

b. Employers identification number: (63-1234519)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 19)
 (123 JAMES STREET)
 (QUINTON AL 35130)
 d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
 f. Employees address and Zip code: (1559 HOOHULU ST)
 (PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (540)
 Box 3 Social Security wages: (540)
 Box 4 Social Security tax withheld: (33)
 Box 5 Medicare wages and tips: (540)
 Box 6 Medicare tax withheld: (8)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (540)
 Box 17 State Income Tax withheld: (38)

Form W-2 #20:

b. Employers identification number: (63-1234520)
 c. Employers name address and Zip Code: (MUSIC ROW CONCERTS CONCERT 20)
 (123 JAMES STREET)
 (QUINTON AL 35130)
 d. Employees social security number: (400-00-7914)
 e. Employees name (first, m.i., last): (TEST T HUNTER)
 f. Employees address and Zip code: (1559 HOOHULU ST)
 (PEARL CITY, HI 96782-2208)

Box 1 Wages, tips, etc.: (1775)
 Box 2 Federal income tax withheld: (50)
 Box 3 Social Security wages: (1775)
 Box 4 Social Security tax withheld: (110)
 Box 5 Medicare wages and tips: (1775)
 Box 6 Medicare tax withheld: (26)
Box 15 State and State ID Number: (HI 63123)
 Box 16 State Wages: (1775)
 Box 17 State Income Tax withheld: (124)

Hawaii Test Case #8 (Based on the modified 2002 IRS Test #17)**Attachments:**

- Hawaii Form N-11
- Hawaii Schedule X

Taxpayer name: TEST R DE LA HALO
 Taxpayer SSN: 400-00-7917

Hawaii changes to IRS test:

- All form(s) for primary taxpayer:
 - Social Security number changed to Hawaii test designation:
400-00-7917
 - Address changed to Hawaii address:
3000 WAIPUNA RSE
HONOLULU, HI 96822
- W-2(1), W-2(2)
 - Box 15 State changed to Hawaii: HI

State Return Details:

- Filing district: OAHU
- Line 7 Federal AGI: \$92,560
- Line 17 Other subtractions: \$75,000
- Line 19 Hawaii AGI: \$17,560
- Line 20a Medical and dental expenses: \$6,183
- Line 20b Taxes: \$1,556
- Line 20c Interest: \$3,500
- Line 20d Contributions: \$2,000
- Line 20e Casualty and theft: \$7,744
- Line 20f Miscellaneous: \$1,777
- Line 21 Itemized or standard: \$22,760
- Line 23 Exemptions: \$9,360
- Line 24 Taxable income: blank
- Line 26 Tax liability: blank
- Line 29 Taxes: \$1,273
- Line 33 Low income refundable credit: \$80
- School minor repairs: yes for taxpayer and spouse
- Line 42: \$4
- Line 47 Schedule C information:
 - Gross receipts: \$18,447
 - Tax ID: 10245312
 - Main business activity/product: LAWN SVCS/_____
- Hawaii Election Campaign Fund: yes for taxpayer and spouse
- No designee

State Schedule X Information:Part I: LOW-INCOME REFUNDABLE TAX CREDIT DATA:

- Line 2 Persons: Test De La Halo
 Ruby Monday
 Angela De La Halo
 Gabriel De La Halo
 Michael Monday
 Lucky Monday
 Archibald De La Halo
 David Saint
- Line 4 AGI: **\$17,560**
- Line 10 Low-income refundable credit: **\$80**

TEST # 17 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH A, SCH C, SCH C-EZ, SCH SE, SCH SE PG2
 FORM 2106, FORM 3903, FORM 4684, FORM 6251, FORM 8839

INFORMATION RETURNS ATTACHED: FORM W-2 (2), FORM 1099G (1)

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 62 : 500
 FORM 1040, LINE 64 : 198

STATEMENTS: DEPENDENTS

OTHER: W-2 FROM FICA CIRCUS IS NON-STANDARD

THIRD PARTY DESIGNEE: NONE

PREPARED BY:

TAXPAYER: **NAME:** TEST R DE LA HALO **AGE:** 29 **SSN:** 400-00-1017
OCCUPATION: TREE TRIMMER **PRES ELEC FUND:** NO
DISABLED: NO **BLIND:** NO

SPOUSE: **NAME:** RUBY D MONDAY **AGE:** 27 **SSN:** 400-00-2017
OCCUPATION: ANIMAL TRAINER **PRES ELEC FUND:** NO
DISABLED: NO **BLIND:** NO

CHECK DIGITS FROM IRS LABEL: DV

ADDRESS: 7 HEAVENS LN
 BETHLEHEM, KY 40007

FILING STATUS: MARRIED FILING JOINTLY

LINE 6d: 9

DEPENDENTS:					CHILD TAX	
NAME	AGE	SSN	RELATIONSHIP	#	MO	CREDIT
ANGELA DE LA HALO	6	400-55-3017	DAUGHTER	12		X
GABRIEL DE LA HALO	9	400-55-4017	SON	12		X
MICHAEL MONDAY	10	400-55-5017	SON	12		X
LUCKY MONDAY	11	400-55-6017	DAUGHTER	12		X
ARCHIBALD DE LA HALO	12	900-93-7017	SON	12		X
DAVID SAINT	60	400-55-8017	PARENT	0		
MARY SAINT	58	400-55-9017	PARENT	0		

SCHEDULE A:

LINE 1: 7500
LINE 5: 1273
LINE 6: 97
LINE 7: 186
LINE 10: 3500
LINE 15: 2000
LINE 20: 1978 (FORM 2106)
LINE 21: 150

HAWAII TEST CASE #8

SCHEDULE C:

NAME OF PROPRIETOR: TEST R DE LA HALO

SSN: 400-00-1017

LINE A: LAWN SERVICES

LINE B: 561730

LINE C: HALO LAWN SERVICES

LINE E: 12 GREENWAY LN
LOS ANGELES CA 90075

LINE F: CASH

LINE G: YES

PART I:

LINE 1: 16780

PART II:

LINE 15: 2216

LINE 21: 1502

LINE 22: 1800

SCHEDULE C-EZ:

NAME OF PROPRIETOR: RUBY D MONDAY

SSN: 400-00-2017

PART I:

LINE A: ANIMAL TRAINING

LINE B: 812910

LINE C: RUBYS RULES

PART II:

LINE 1: 1667

LINE 2: 768

PART III:

LINE 4: 01-25-2002

LINE 5a: 860 (b) 200 (c) 16700

LINE 6: YES

LINE 7: YES

LINE 8a: YES

LINE 8b: YES

SCHEDULE SE #1: (PAGE 1)

NAME : TEST R DE LA HALO

SSN: 400-00-1017

SECTION A:

LINE 2: 11262

SCHEDULE SE #2: (PAGE 2)

NAME : RUBY D MONDAY

SSN: 400-00-2017

SECTION B:

PART I:

LINE 2: 899

FORM 2106:**NAME:** RUBY D MONDAY **SSN:** 400-00-2017**OCCUPATION:** ANIMAL TRAINER**PART I:****LINE 1A:** 1888**LINE 2A:** 45**LINE 5B:** 190**LINE 7B:** 100**PART II:****SECTION A:****LINE 11(a):** 05-01-1999**LINE 12(a):** 4000**LINE 13(a):** 3000**LINE 15(a):** 2**LINE 16(a):** 520**LINE 18:** YES**LINE 19:** N/A**LINE 20:** YES**LINE 21:** YES**SECTION C:****LINE 23(a):** 742**LINE 27(a):** 557**LINE 28(a):** 1331**SECTION D:****LINE 30(a):** 18000**LINE 32(a):** 13500**LINE 33(a):** 200 DB 11.52%**FORM 3903:****MILEAGE FROM OLD HOME TO NEW WORKPLACE:** 1100**MILEAGE FROM OLD HOME TO OLD WORKPLACE:** 12**LINE 1:** 500**LINE 2:** 763**LINE 4:** 1000 (from W-2)**FORM 4684:****INCIDENT DATE:** 07-04-2003**SECTION A:**

LINE 1:	TYPE	LOCATION	DATE ACQUIRED
PROPERTY A:	JEWELRY	7 HEAVENS LN	12-24-1999

LINE 2A: 14000**LINE 3A:** 4400**LINE 5A:** 14800**LINE 6A:** 0

HAWAII TEST CASE #8

FORM 8839:

PART I:

LINE 1:	(a)	(b)	(e)	(f)
CHILD 1:	ARCHIBALD DE LA HALO	1990	X	900-93-7017

PART II:

LINE 5: 5000

LINE 8: 92560

ETD TRANSMISSION:

FORM 4868:

LINE 4: 3447

LINE 5: 11576

LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (2), FORM 1099G (1)

FORM 1040:

First Name, Initial and Last Name: (TEST R DE LA HALO)
 Social Security Number: (**400-00-7917**)
 Spouse's Name, Initial and Last Name: (RUBY D MONDAY)
 Spouse's Social Security Number: (400-00-2017)
 Home Address: (**3000 WAIPUNA RSE**)
 City, State, and Zip: (**HONOLULU, HI 96822**)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (NO)
 If filing joint, does Taxpayers spouse want \$3.00 to go to this fund: (NO)
 Filing Status: (MARRIED FILING JOINTLY)
 Literal: (STATEMENT #1)
 Dependent #1 Name: (ANGELA DE LA HALO)
 Social Security Number: (400-55-3017)
 Relationship: (DAUGHTER)
 Qualifying child for child tax credit: (X)
 Dependent #2 Name: (GABRIEL DE LA HALO)
 Social Security Number: (400-55-4017)
 Relationship: (SON)
 Qualifying child for child tax credit: (X)
 Dependent #3 Name: (MICHAEL MONDAY)
 Social Security Number: (400-55-5017)
 Relationship: (SON)
 Qualifying child for child tax credit: (X)
 Dependent #4 Name: (LUCKY MONDAY)
 Social Security Number: (400-55-6017)
 Relationship: (DAUGHTER)
 Qualifying child for child tax credit: (X)
 Dependent #5 Name: (ARCHIBALD DE LA HALO)
 Social Security Number: (900-93-7017)
 Relationship: (SON)
 Qualifying child for child tax credit: (X)
 Dependent #6 Name: (DAVID SAINT)
 Social Security Number: (400-55-8017)
 Relationship: (PARENT)
 Dependent #7 Name: (MARY SAINT)
 Social Security Number: (400-55-9017)
 Relationship: (PARENT)

TEST #17: continued:

Number of boxes checked on 6a and 6b:	(2)
Number of children who lived with you:	(5)
Number of other dependents:	(2)
Total number in box 6d:	(9)
Line 7 Total wages:	(78800)
Line 12 Schedule C income or (loss):	(12161)
Line 19 Unemployment compensation:	(2670)
Line 22 Total income:	(93631)
Line 27 Moving Expenses:	(263)
Line 28 One-half self-employment tax:	(808)
Line 33 Total adjustments:	(1071)
Line 34 Adjusted gross income:	(92560)
Line 35 Amount from line 35:	(92560)
Line 37 Itemized or standard deduction:	(8135)
Line 38 Subtract line 38 from line 36:	(84425)
Line 39 Multiply \$3050 by the Total number in box 6d.):	(27450)
Line 40 Taxable income:	(56975)
Line 41 Tax:	(7884)
Line 42 Alternative minimum tax:	(531)
Line 43 Add line 42 and 43:	(8415)
Line 49 Child tax credit:	(3000)
Line 50 Adoption credit:	(5000)
Line 53 Total credits:	(8000)
Line 54 Subtract line 54 from line 44:	(415)
Line 55 Self-employment tax:	(1615)
Line 60 Total tax:	(2030)
Line 61 Federal Income tax withheld:	(10878)
Line 62 2002 estimated tax payments:	(500)
Line 64 Excess SS & RRTA tax withheld:	(198)
Line 68 Total payments:	(11576)
Line 69 Amount overpaid:	(9546)
Line 70a Amount refunded to you:	(9546)
Taxpayers Occupation:	(TREE TRIMMER)
Spouses Occupation:	(ANIMAL TRAINER)
Third Party Designee	(NO)

TEST #17: continued:

Form W-2 #1:

b. Employers identification number: (61-6270532)
 c. Employers name address and Zip Code: (ANIMAL STAR CIRCUS)
 (RR 72 BOX 187)
 (BETHLEHEM KY 40007)
 d. Employees social security number: (400-00-2017)
 e. Employees name (first, m.i., last): (RUBY D MONDAY)
 f. Employees address and Zip code: (3000 WAIPUNA RSE)
 (HONOLULU, HI 96822)
 Box 1 Wages, tips, etc.: (75600)
 Box 2 Federal Income Tax Withheld: (10800)
 Box 3 Social Security wages: (84900)
 Box 4 Social Security tax withheld: (5264)
 Box 5 Medicare wages and tips: (84900)
 Box 6 Medicare tax withheld: (1231)
 Box 12a See instructions: (P 1000)
 Box 12b See instructions: (D 9300)
 Box 13 Retirement Plan: (X)
 Box 15 State and State ID Number: (HI 617283)
 Box 16 State Wages: (75600)
 Box 17 State Income Tax withheld: (1250)

Form W-2 #2:

b. Employers identification number: (61-2987342)
 c. Employers name address and Zip Code: (FICA CIRCUS)
 (123 BLUEBIRD CIRCLE)
 (BETHLEHEM KY 40007)
 d. Employees social security number: (400-00-2017)
 e. Employees name (first, m.i., last): (RUBY D MONDAY)
 f. Employees address and Zip code: (3000 WAIPUNA RSE)
 (HONOLULU, HI 96822)
 Box 1 Wages, tips, etc.: (3200)
 Box 2 Federal Income Tax Withheld: (78)
 Box 3 Social Security wages: (3200)
 Box 4 Social Security tax withheld: (198)
 Box 5 Medicare wages and tips: (3200)
 Box 6 Medicare tax withheld: (46)
 Box 15 State and State ID Number: (HI 619823)
 Box 16 State Wages: (3200)
 Box 17 State Income Tax withheld: (23)

Form 1099G:

Payer's name, address and Zip code: (KENTUCKY EMPLOYMENT SECURITY COMM)
 (899 THOROBRED LANE)
 (FRANKFORT KY 40618)
 Payer's federal identification number: (122384433)
 Recipients Identification number: (400-00-7917)
 Recipients name address and Zip code: (TEST R DE LA HALO)
 (3000 WAIPUNA RSE)
 (HONOLULU, HI 96822)
 Box 1 Unemployment compensation: (2670)

Hawaii Test Case #9 (Based on the modified 2002 IRS Test #18)

Attachments:

- Hawaii Form N-11

Taxpayer name: TEST T ISLANDER
Taxpayer SSN: 400-00-7918

Hawaii changes to IRS test:

- All form(s)
 - Social Security number changed to Hawaii test designation:
400-00-7918
 - Address changed to Hawaii address:
98-073 LII-IPO ST
AIEA, HI 96701
- W-2(1)
 - Line 15 State changed to Hawaii: HI
- W-2G(1)
 - Line 13 State changed to Hawaii: HI

State Return Details:

- Filing district: OAHU
- Line 7 Federal AGI: \$23,075
- Line 12: \$23,075
- Line 19 Hawaii AGI: \$23,075
- Line 20b Taxes: \$2,023
- Line 21 Itemized or standard: \$2,023
- Line 23 Exemptions: \$1040
- Line 24 Taxable income: \$20,012
- Line 26 Tax liability: \$990 (from tax tables)
- Line 29 Taxes: \$2,023
- Line 47 Schedule C information:
 - Gross receipts: \$28,900
 - Tax ID: 40125193
 - Main business activity/product: INSUR SALES/524290
- Hawaii Election Campaign Fund: yes
- No designee

TEST # 18 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH C, FORM 5329, FORM 8859

INFORMATION RETURNS ATTACHED: FORM W-2 (1), FORM W-2G (1), FORM 1099-R (1)

ENTRIES NOT REQUIRING FORMS:

STATEMENTS:

OTHER: NOTE: TAXPAYER LIVES IN DISTRICT OF COLUMBIA, FORM W-2 FROM GEORGIA
STATUTORY EMPLOYEE
DIRECT DEPOSIT

THIRD PARTY DESIGNEE: NONE

PREPARED BY:

TAXPAYER: NAME: TEST T ISLANDER	AGE: 42	SSN: 400-00-1018
OCCUPATION: INSURANCE BROKER	PRES ELEC FUND: YES	
DISABLED: NO	BLIND: NO	

CHECK DIGITS FROM IRS LABEL: JU

ADDRESS: 123 PLAY HERE ST
WASHINGTON, DC 20011

FILING STATUS: HEAD OF HOUSEHOLD	LINE 6d: 1
QUALIFYING NAME: MICHAEL ISLANDER	SSN: 400-55-3018

DIRECT DEPOSIT INFO:

NAME OF INSTITUTION:	NINTH BANK OF DESTIN
ROUTING TRANSIT NUMBER:	024567891
ACCOUNT NUMBER:	ABC-123-4567890
TYPE OF ACCOUNT:	SAVINGS

SCHEDULE C:

NAME OF PROPRIETOR: TEST T ISLANDER	SSN: 400-00-1018
LINE A: INSURANCE SALES	LINE B: 524290
LINE D: 65-7044337	
LINE F: CASH	
LINE G: YES	

PART I:

LINE 1: 28900	STATUTORY EMPLOYEE BOX = X
---------------	----------------------------

PART II:

LINE 18: 640
LINE 22: 4065
LINE 23: 820
LINE 26: 8300

HAWAII TEST CASE #9

FORM 5329:

NAME: TEST T ISLANDER

SSN: 400-00-1018

PART I:

LINE 1: 3000

LINE 2 EXCEPTION #: 05

AMOUNT: 1500

FORM 8859:

PART I:

LINE B: 12B

LINE C: 1474

LINE D: 02-12-2003

PART II:

LINE 1: 5000

LINE 2: 23075

ETD TRANSMISSION:

FORM 4868:

LINE 4: 150

LINE 5: 3500

LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1), FORM W-2G (1), FORM 1099-R (1)

FORM 1040:

First Name, Initial and Last Name: (TEST T ISLANDER)
 Social Security Number: (**400-00-7918**)
 Home Address: (**98-073 LII-IPO ST**)
 City, State, and Zip: (**AIEA, HI 96701**)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (YES)
 Filing Status: (HEAD OF HOUSEHOLD)
 Qualifying person's name: (MICHAEL ISLANDER)
 Qualifying person's SSN: (400-55-3018)
 Number of boxes checked on 6a and 6b: (1)
 Total number in box 6d: (1)
 Line 12 Schedule C income or (loss): (15075)
 Line 16b Taxable pensions & annuities: (3000)
 Line 21 Other income - LITERAL: (BLACKJACK)
 Line 21 Total other income: (5000)
 Line 22 Total income: (23075)
 Line 34 Adjusted gross income: (23075)
 Line 35 Amount from line 35: (23075)
 Line 37 Itemized or standard deduction: (7000)
 Line 38 Subtract line 38 from line 36: (16075)
 Line 39 Multiply \$3050 by the Total number in box 6d: (3050)
 Line 40 Taxable income: (13025)
 Line 41 Tax: (1454)
 Line 43 Add lines 42 and 43: (1454)
 Line 51 Other credits: (1454)
 Line 51d Form 8859: (X)
 Line 53 Add lines 45 through 53 Total credits: (1476)
 Line 54 Subtract line 54 from line 44: (0)
 Line 57 Tax on qualified retirement plans: (150)
 Line 60 Add lines 55 through 60 Total tax: (150)
 Line 61 Federal Income tax withheld: (3500)
 Line 68 Add lines 62 through 68 Total payments: (3500)
 Line 69 Amount overpaid: (3350)
 Line 70a Amount refunded to you: (3350)
 Line 70b Routing transit number: (024567891)
 Line 70c Type: (SAVINGS)
 Line 70d Account number: (ABC-123-4567890)

Taxpayers Occupation: (INSURANCE BROKER)
 Third Party Designee: (NO)

TEST #18: continued:

Form W-2 #1:

b. Employers identification number: (58-2346821)
 c. Employers name address and Zip Code: (OUT OF STATE INSURANCE SERVICES)
 (7000 SIX FLAGS DR)
 (ATLANTA GA 30301)
 d. Employees social security number: (400-00-7918)
 e. Employees name (first, m.i., last): (TEST T ISLANDER)
 f. Employees address and Zip code: (98-073 LII-IPO ST)
 (AIEA, HI 96701)
 Box 1 Wages, tips, etc.: (28900)
 Box 2 Federal Income Tax Withheld: (3000)
 Box 3 Social Security wages: (28900)
 Box 4 Social Security tax withheld: (1792)
 Box 5 Medicare wages and tips: (28900)
 Box 6 Medicare tax withheld: (419)
 Box 13 Statutory employee: (X)
 Box 15 State and State ID Number: (HI 5879871)
 Box 16 State Wages: (28900)
 Box 17 State Income tax withheld: (2023)

Form W-2G #1:

Payers name, address and Zip codes: (GULF CRUISE LINES)
 (DOCK 106 HARBOR ROW)
 (DESTIN FL 32540)
 Payers identification number: (65-7294862)
 Winners name address and Zip code: (TEST T ISLANDER)
 (98-073 LII-IPO ST)
 (AIEA, HI 96701)
 Box 1 Gross winnings: (5000)
 Box 2 Federal Income tax withheld: (500)
 Box 3 Type of wager: (BLACKJACK)
 Box 4 Date won: (02-14-2002)
 Box 9 Winner's taxpayer ID No.: (400-00-7918)
 Box 13 State/Payer's state ID No.: (HI 5822768)

Form 1099-R #1:

Payers name address and Zip Code: (VACATION INSURANCE SERVICES)
 (93 BAY ST)
 (DESTIN FL 32540)
 Payers identification number: (65-9687321)
 Recipients social security number: (400-00-7918)
 Recipients name (first, m.i., last): (TEST T ISLANDER)
 Recipients street address: (98-073 LII-IPO ST)
 Recipients city state and Zip code: (AIEA, HI 96701)
 Box 1 Gross distribution: (3000)
 Box 2a Taxable amount: (3000)
 Box 2b Total distribution: (X)
 Box 7 Distribution code: (1)

Hawaii Test Case #10 (Based on the modified 2002 IRS Test #24)**Attachments:**

- Hawaii Form N-11
- Hawaii Form N-158

Taxpayer name: TEST E RATT
 Taxpayer SSN: 400-00-7924

Hawaii changes to IRS test:

- All form(s):
 - Social Security number changed to Hawaii test designation:
400-00-7924
 - Address changed to Hawaii address:
62-100 MAUNA KEA BEACH DRIVE
KAMUELA, HAWAII 96743-9799

State Return Details:

- Filing district: HAWAII
- Line 7 Federal AGI: \$19,777
- Line 19 Hawaii AGI: \$19,777
- Line 20a Medical and dental: \$636
- Line 20b Taxes: \$600
- Line 20c Interest: \$1,883
- Line 20d Contributions: \$6,233
- Line 21 Itemized or standard: \$9,352
- Line 23 Exemptions: \$2080
- Line 24 Taxable income: \$8,345
- Line 26 Tax liability: \$202 (from tax tables)
- Line 49 Schedule F information:
 - Gross receipts: \$55,529
 - Tax ID: 30123456
 - Main business activity/product: FARMING/VEGETABLES
- Hawaii Election Campaign Fund: yes for taxpayer and spouse
- Taxpayers' designee information:
 - Designee's Name: JOHN DOE
 - Phone No.: 888-555-1111
 - ID Number: 11122

Schedule X

Taxpayer and spouse did not meet physical presence in Hawaii requirement and are not eligible for the Low-income refundable tax credit.

Hawaii Form N-158 Details:

- Part I Total Investment Interest Expense
 - Line 1 Investment interest expense: \$60
 - Line 2 Disallowed interest expense: \$11
 - Line 3 Total interest expense: \$71
- Part II Net Investment Income
 - Line 4a Gross Income from Property held for investment: \$390
 - Line 4f Investment Income: \$390
 - Line 6 Net Investment Income: \$390
- Part III Investment Interest Expense Deduction
 - Line 7 Disallowed investment expense: \$0

TEST # 24 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH A, SCH E PG2, SCH F, SCH SE, FORM 2210-F,
FORM 4562, FORM 4684 PG2, FORM 4797, FORM 4835(2),
FORM 4952, FORM 8283, FORM 8396, FORM PMT

INFORMATION RETURNS ATTACHED:

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 8a: 390

STATEMENTS: WAIVER EXPLANATION FOR FORM 2210-F
OPTION NOT TO USE ADDITIONAL 30% DEPRECIATION

THIRD PARTY DESIGNEE: NAME: JOHN DOE
PHONE: 888-555-1111
PIN: 11122

PREPARED BY:

TAXPAYER: NAME: TEST E RATT	AGE: 53	SSN: 400-00-1024
OCCUPATION: FARMER	PRES ELEC FUND: YES	
DISABLED: NO	BLIND: NO	

SPOUSE: NAME: WHARF B RATT	AGE: 49	SSN: 400-00-2024
OCCUPATION: FARMER	PRES ELEC FUND: YES	
DISABLED: NO	BLIND: NO	

CHECK DIGITS FROM IRS LABEL: PB

ADDRESS: 452 MOUSETRAP CT
CHEESETOWN, PA 17201

FILING STATUS: MARRIED FILING JOINTLY	LINE 6d: 2
---------------------------------------	------------

SCHEDULE A:

LINE 1: 2119
LINE 5: 480
LINE 7: 120
LINE 10: 1217 (TOTAL MTG INTEREST PAID 1352)
LINE 11: JAMES BOWLIN
PO BOX 123 FRANKLIN PA 17304
400-44-3024
AMOUNT PAID: 360
LINE 12: 100
LINE 13: 71
LINE 15: 300
LINE 16: 6000 (LIMITED BY AGI TO 5933)

SCHEDULE E PG2:

PART V:
LINE 41: 16060

HAWAII TEST CASE #10

SCHEDULE F:

NAME OF PROPRIETOR: TEST E RATT
LINE A: VEGETABLES
LINE C: ACCRUAL
LINE E: YES

SSN: 400-00-1024
LINE B: 111210

PART II:

LINE 12: 400
LINE 13: 963
LINE 15: 120
LINE 16: 5835
LINE 19: 1496
LINE 20: 3950
LINE 21: 4303
LINE 22: 1900
LINE 23a: 1200
LINE 23b: 300
LINE 24: 8200
LINE 26a: 1010
LINE 26b: 1200
LINE 27: 3044
LINE 28: 2690
LINE 29: 5854
LINE 30: 231
LINE 31: 842
LINE 32: 1800
LINE 34a: 1105 (TRACTOR TIRES)

PART III:

LINE 38: 60101
LINE 39a: 1800
LINE 39b: 1500
LINE 40a: 400
LINE 40b: 400
LINE 42: 200
LINE 43: 500
LINE 44: 325
LINE 46: 4308
LINE 47: 6790
LINE 49: 3601

SCHEDULE SE:

NAME : TEST E RATT
SECTION A:
LINE 1: 9086

SSN: 400-00-1024

FORM 2210-F:

PART I:
LINE 1a: X

PART II:
LINE 13: 1795

PART III:
LINE 17: 04-15-2004

HAWAII TEST CASE #10

LINE 19: LITERAL: AMOUNT WAIVED 15

LITERAL FOR WAIVER STATEMENT: FINANCIAL HARDSHIP DUE TO MAJOR TORNADO DAMAGE

FORM 4562:

ACTIVITY: SCHEDULE F - 1

PART I:

LINE 2: 22750
LINE 6(a): TILLER
LINE 6(b): 150
LINE 6(c): 150

PART III:

LINE 17: 2295

BACKGROUND INFORMATION:	PROPERTY:	TRACTOR
	PLACED IN SERVICE:	08-01-2001
	BASIS:	18000
	RECOVERY PERIOD:	5
	CONVENTION:	HY
	METHOD:	150 DB

LINE 19:	(c)	(d)	(e)	(f)
	22600	5	HY	150 DB (TRACTOR AND PLOW 06-15-2002)

PART V:

LINE 24a: YES

LINE 24b: YES

	(a)	(b)	(c)
LINE 26:	TRUCK	03-21-1999	100%
	(truck is fully depreciated)		
	(do not take mileage expense)		

LINE 30(a): 1800

LINE 31(a): 0

LINE 32(a): 0

LINE 34(a): NO

LINE 35(a): YES

LINE 36(a): YES

FORM 4684 PG 2:

INCIDENT DATE: 06-24-2003

SECTION B:

PART I:

LINE 19A: SILO-DESTROYED BY TORNADO CHEESETOWN PA 03-24-2003

LINE 20A: 12640

LINE 21A: 8000

LINE 23A: 12640

LINE 24A: 0

(ACQUIRED: 03-24-2003)

PART II:

LINE 29:	(a)	(b) (i)
	SILO-DESTROYED BY TORNADO	4640

HAWAII TEST CASE #10

FORM 4797:

PART II:

LINE 14: -4640

PART III:

LINE 19A: (a)

TRACTOR

(b)

08-01-2002

(c)

12-31-2003

PROPERTY TYPE: 1245

LINE 20A: 17730

LINE 21A: 18000

LINE 22A: 4995

FORM 4835 #1:

LINE A: NO

PART I:

LINE 1: 12460

PART II:

LINE 19a: 1460

LINE 27: 260

FORM 4835 #2:

LINE A: YES

PART I:

LINE 1: 3600

PART II:

LINE 18: 750

LINE 19a: 2100

LINE 27: 632

FORM 4952

PART I:

LINE 1: 60

LINE 2: 11

FORM 8283:

SECTION B:

PART I:

LINE 4: ART (CONTRIBUTION OF LESS THAN \$20,000)

LINE 5A(a): PAINTING

LINE 5A(b): EXCELLENT

LINE 5A(c): 6000

LINE 5A(d): 02-1986

LINE 5A(e): PURCHASED

LINE 5A(f): 5100

PART IV:

DATE: 09-12-2003

DOES THE ORGANIZATION INTEND TO USE PROPERTY FOR UNRELATED USE: NO

NAME OF CHARITABLE ORGANIZATION: CHEESETOWN MUSEUM

ADDRESS: MAIN ST CHEESETOWN PA 17201

EIN: 23-1421452

FORM 8396:

ADDRESS: 1644 FELINE DR
CHEESETOWN PA 17201

PART I:

LINE 1: 1352

LINE 2: 10%

LINE 6: 120

FORM PAYMENT: ACH DEBIT

RTN: 012345699

ACCT #: 12345678999

TYPE OF ACCT: CHECKING

AMOUNT OF PAYMENT: 487

REQUESTED PAYMENT DATE: 2004-04-15

TAXPAYERS DAYTIME PHONE NUMBER: 814-555-1023

TYPE OF FORM BEING FILED: 1040

ETD TRANSMISSION:

FORM 9465:

LINE 3: (814)555-1024

1:00PM

LINE 4: (LEAVE BLANK)

LINE 5: NONE

LINE 6: (LEAVE BLANK)

LINE 7: FORM 1040

LINE 8: 2002

LINE 9: 1487

LINE 10: 145

LINE 11: 300

LINE 12: 16

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

FORM 1040:

First Name, Initial and Last Name: (TEST E RATT)
 Social Security Number: (**400-00-7924**)
 Spouse's First Name, Initial, and Last Name: (WHARF B RATT)
 Spouse's Social Security Number: (400-00-2024)
 Home Address: (**62-100 MAUNA KEA BEACH DRIVE**)
 City, State, and Zip: (**KAMUELA, HAWAII 96743-9799**)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (YES)
 If filing joint, Does Taxpayers spouse want \$3.00 to go to this fund: (YES)
 Filing Status: (MARRIED FILING JOINTLY)
 Number of boxes checked on 6a and 6b: (2)
 Total number in box 6d: (2)
 Line 8a Taxable interest: (390)
 Line 14 Form 4797 gain or (loss): (85)
 Line 17 Schedule E income or (loss): (10858)
 Line 18 Schedule F income or (loss): (9086)
 Line 22 Total income: (20419)
 Line 28 One-half of self-employment tax: (642)
 Line 33 Total adjustments: (642)
 Line 34 Adjusted gross income: (19777)
 Line 35 Amount from line 35: (19777)
 Line 37 Itemized or standard deduction: (9217)
 Line 38 Subtract line 38 from line 36: (10560)
 Line 39 Multiply \$3050 by the number of exemptions: (6100)
 Line 40 Taxable income: (4460)
 Line 41 Tax: (448)
 Line 43 Add lines 42 and 43: (448)
 Line 51 Other credits: (255)
 Line 51a Form 8396: (X)
 Line 53 Total credits: (255)
 Line 54 Subtract line 54 from line 44: (203)
 Line 55 Self-employment tax: (1284)
 Line 60 Total tax: (1487)
 Line 72 Amount you owe: (1487)

Taxpayers Occupation: (FARMER)
 Spouses Occupation: (FARMER)
 Third Party Designee: (YES)
 Third Party Name: (JOHN DOE)
 Third Party Phone: (888-555-1111)
 Third Party PIN: (11122)

Hawaii Test Case #11 (Based on the modified 2002 IRS Test #25)**Attachments:**

- Hawaii Form N-11

Taxpayer name: TEST J CADEN

Taxpayer SSN: 400-00-7925

Hawaii changes to IRS test:

- All forms
 - Social Security number changed to Hawaii test designation:
400-00-7925
- W-2(1), W-2(2)
 - Line 16 State changed to Hawaii: HI

State Return Details:

- Filing district: OAHU
- Line 7 Federal AGI: \$37,856
- Line 17 Other subtractions: \$31 (partial state refund - see below and also the IRS scenario for more information)
- Line 19 Hawaii AGI: \$37,825
itemizes for state, but not federal)
- Line 20b Taxes: \$1,620
- Line 20d Contributions: \$4,830
- Line 21 Itemized or standard: \$6,450
- Line 24 Taxable income: \$29,295
- Line 26 Tax liability: \$1,640 (from tax tables)
- Line 29 Taxes withheld: \$1,620
- Line 47 Schedule C information
 - Gross receipts: \$7,701
 - Tax ID: 10247924
 - Main business activity/product: VENDING/SNACKS
- Line 48 Schedule E information:
 - Gross receipts: \$4,150
 - Tax ID: 10247924
- Line 49 Schedule F information:
 - Gross receipts: \$4,200
 - Tax ID: 10247924
 - Main business activity/product: FARMING/EMU
- Qualified High Technology business: yes
- Line 50 Proceeds: \$1,000
- Hawaii Election Campaign Fund: yes
- Taxpayer's designee information:
 - Designee's Name: JOHN DOE
 - Phone No.: 888-555-1111
 - ID Number: 11122

State Tax Refund Worksheet

Line 1: \$200
Line 2b: \$51
Line 5: \$7080
Line 6: \$1650
Line 9: \$180
Line 10: \$31

TEST # 25 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH B, SCH C(5), SCH E(2), SCH F,
 FORM 3903(2), FORM 4562(8), FORM 6198(5),
 FORM 8815, FORM 8863

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS: **FORM 1040, LINE 10: 180
 FORM 1040, LINE 11: 12000
 FORM 1040, LINE 13: (X) 25
 FORM 1040, LINE 25: 131
 FORM 1040, LINE 31: 26

**** Although line 10 does not need a form, the following information is provided because it affects the Hawaii return:**

Line 1: 1099G refund from last year: \$200
 Line 2: Itemized deductions from last year: \$7080
 Line 3: Last year's filing status was HOH
 Line 4: Not over 65 and not blind

STATEMENTS: OPTION NOT TO USE ADDITIONAL 30% DEPRECIATION

THIRD PARTY DESIGNEE: NAME: JOHN DOE
PHONE: 888-555-1111
PIN: 11122

TAXPAYER: NAME: TEST J CADEN **AGE:** 39 **SSN:** 400-00-1025
OCCUPATION: SAILOR **PRES ELEC FUND:** YES
DISABLED: NO **BLIND:** NO

CHECK DIGITS FROM IRS LABEL: TA

ADDRESS: USS ROBERT E LEE
 FPO, AP 96222

FILING STATUS: HEAD OF HOUSEHOLD **LINE 6d: 2**

DEPENDENTS:				CHILD TAX	
NAME	AGE	SSN	RELATIONSHIP	# MO	CREDIT
JASMINE CADEN	19	400-55-3025	DAUGHTER	12	

SCHEDULE B:**PART I:**

LINE 1: SAMUEL LIVINGSTON 400-44-1025 415
 16 WALLINGTON RD FRANKLIN NC 28734
 RIDGECREST SAVINGS BANK 610
 US SAVINGS BOND 180
 US S & L 80 (TAX-EXEMPT)
 OFFSPRING BANK 39 (NOMINEE DIST)

HAWAII TEST CASE #11

FIRST ISSUE	47 (OID ADJUSTMENT)
A TO Z BROKERS	67 (ACCRUED INTEREST)
LINE 3:	180
PART II:	
LINE 5: A & B CORP	120
ABC CORP	44 (NOMINEE DIST)
PART III:	
LINE 7a: NO	
LINE 8: NO	

SCHEDULE C - #1:

NAME OF PROPRIETOR: TEST J CADEN	SSN: 400-00-1025
LINE A: PAINTING	LINE B: 235210
LINE C: QUALITY HOUSE PAINTING	
LINE E: 16 MAIN ST	
WILMINGTON NC 28403	
LINE F: CASH	
LINE G: YES	
LINE H: X (BUSINESS WAS ACQUIRED DURING 2003)	

PART I:

LINE 1: 1980

PART II:

LINE 13: 1300

LINE 22: 760

LINE 32b: X (SOME NOT AT RISK)

SCHEDULE C - #2:

NAME OF PROPRIETOR: TEST J CADEN	SSN: 400-00-1025
LINE A: VENDING MACHINES	LINE B: 454210
LINE C: CADENS SNACKS	
LINE E: 16 MAIN ST	
WILMINGTON NC 28403	
LINE F: CASH	
LINE G: YES	

PART I:

LINE 1: 2955

PART II:

LINE 13: 968

LINE 15: 118

LINE 22: 26

LINE 23: 120

LINE 32b: X (SOME NOT AT RISK)

PART III:

LINE 33(a): X

LINE 34: NO

LINE 35: 415

LINE 36: 1623

LINE 41: 659

HAWAII TEST CASE #11

SCHEDULE C - #3:

NAME OF PROPRIETOR: TEST J CADEN

SSN: 400-00-1025

LINE A: FLEA MARKET

LINE B: 454390

LINE C: CADENS BARGAINS

LINE E: 22 MAIN ST

WILMINGTON NC 28403

LINE F: CASH

LINE G: YES

LINE H: X (business was acquired during 2003)

PART I:

LINE 1: 420

PART II:

LINE 13: 80

LINE 22: 206

LINE 32b: X (SOME NOT AT RISK)

PART III:

LINE 33(a): X

LINE 34: NO

LINE 36: 300

LINE 38: 120

SCHEDULE C - #4:

NAME OF PROPRIETOR: TEST J CADEN

SSN: 400-00-1025

LINE A: BAKERY

LINE B: 311800

LINE C: CADENS COOKIES

LINE E: 22 MAIN ST

WILMINGTON NC 28403

LINE F: CASH

LINE G: YES

PART I:

LINE 1: 1946

PART II:

LINE 8: 120

LINE 10: 255

LINE 13: 623

LINE 18: 76

LINE 22: 196

LINE 23: 100

LINE 25: 400

LINE 32b: X (SOME NOT AT RISK)

PART III:

LINE 38: 1165

SCHEDULE C - #5:

NAME OF PROPRIETOR: TEST J CADEN

SSN: 400-00-1025

LINE A: VARIOUS ENDEAVORS

LINE B: 421990

LINE C: ODDS & ENDS

LINE E: 16 MAIN ST

WILMINGTON NC 28403

LINE F: CASH

LINE G: YES

LINE H: X (business was acquired during 2003)

PART I:

LINE 1: 400

PART II:

LINE 13: 200

LINE 22: 180

LINE 23: 50

LINE 32b: X (SOME NOT AT RISK)

PART V:

OTHER EXPENSES:

MISCELLANEOUS

60

**** SPECIAL NOTE FOR SCHEDULE E PROPERTIES: ALL AMOUNTS AT RISK, ***
 *** TAXPAYER DID MATERIALLY PARTICIPATE IN THE RENTAL ACTIVITIES. ***
 ***** TAXPAYER IS NOT A REAL ESTATE PROFESSIONAL. *****

SCHEDULE E #1:

PART I:

LINE 1A: MOBILE HOME

1800 S MAPLE ST WILMINGTON NC

LINE 2A: NO

LINE 3A: 1200

LINE 9A: 320

LINE 12A: 480

LINE 16A: 100

LINE 17A: 60

LINE 20A: 355

LINE 1B: MOBILE HOME

1802 S MAPLE ST WILMINGTON NC

LINE 2B: NO

LINE 3B: 800

LINE 5B: 25

LINE 7B: 44

LINE 9B: 200

LINE 16B: 122

LINE 1C: MOBILE HOME

1804 S MAPLE ST WILMINGTON NC

LINE 2C: NO

LINE 3C: 1300

LINE 9C: 342

LINE 12C: 480

LINE 16C: 209

SCHEDULE E #2:

PART I:

LINE 1A: MOBILE HOME
 1806 S MAPLE ST WILMINGTON NC
 LINE 2A: NO
 LINE 3A: 850
 LINE 5A: 50
 LINE 9A: 360
 LINE 14A: 15
 LINE 16A: 167
 LINE 20A: 567

SCHEDULE F:

NAME OF PROPRIETOR: TEST J CADEN
 LINE A: EMU
 LINE C: CASH
 LINE E: YES

SSN: 400-00-1025
 LINE B: 112900

PART I:

LINE 4: 4200

PART II:

LINE 16: 525
 LINE 18: 600
 LINE 22: 180
 LINE 24: 1500
 LINE 26b: 1200
 LINE 33: 100

FORM 3903 #1:

MILEAGE FROM OLD HOME TO NEW WORKPLACE: 1200
 MILEAGE FROM OLD HOME TO OLD WORKPLACE: 15
 LINE 1: 160
 LINE 2: 309

FORM 3903 #2:

LITERAL: MILITARY MOVE
 MILEAGE FROM OLD HOME TO NEW WORKPLACE: 600
 MILEAGE FROM OLD HOME TO OLD WORKPLACE: 22
 LINE 1: 605
 LINE 2: 233
 LINE 4: 500 (FROM FORM W-2)

FORM 4562 #1:

ACTIVITY: SCHEDULE C - 1

PART III:

LINE 19b:	(c)	(d)	(e)	(f)	
	1200	5	HY	200 DB	(TOOLS 03-15-2003)

HAWAII TEST CASE #11

PART V:

LINE 24a: YES

LINE 24b: YES

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
LINE 26:	VAN	06-15-2003	100%	5300	5300	5	200DBHY
LINE 30(a):	2000	(do not take mileage expense)					
LINE 31(a):	0						
LINE 32(a):	0						
LINE 34(a):	NO						
LINE 35(a):	YES						
LINE 36(a):	YES						

FORM 4562 #2:

ACTIVITY: SCHEDULE C - 2

PART III:

LINE 17: 768

BACKGROUND INFORMATION:	PROPERTY:
	VENDING MACHINES
	PLACED IN SERVICE: 01-01-2001
	BASIS: 4000
	RECOVERY PERIOD: 5
	CONVENTION: HY
	METHOD: 200 DB

LINE 19b:	(c)	(d)	(e)	(f)	
	1000	5	HY	200 DB	(VENDING MACHINE 03-16-2003)

PART V:

LINE 24a: YES

LINE 24b: YES

	(a)	(b)	(c)
LINE 26:	TRUCK	01-01-1998	100%
LINE 30(a):	1296	(use std mileage rate)	
LINE 31(a):	0		
LINE 32(a):	0		
LINE 34(a):	NO		
LINE 35(a):	YES		
LINE 36(a):	YES		

FORM 4562 #3:

ACTIVITY: SCHEDULE C - 3

PART III:

LINE 19b:	(c)	(d)	(e)	(f)	
	400	5	HY	200 DB	(TABLES 03-12-2003)

HAWAII TEST CASE #11

FORM 4562 #4:

ACTIVITY: SCHEDULE C - 4

PART III:

LINE 17: 553

BACKGROUND INFORMATION:	PROPERTY: COMMERCIAL OVEN
	PLACED IN SERVICE: 01-12-1999
	BASIS: 4800
	RECOVERY PERIOD: 5
	CONVENTION: HY
	METHOD: 200 DB

LINE 19b:	(c)	(d)	(e)	(f)	
	350	5	HY	200 DB	(MIXER - 03-24-2003)

PART V:

LINE 24a: YES

LINE 24b: YES

	(a)	(b)	(c)
LINE 27:	AUTO	01-24-1998	6%
LINE 30(a):	699	(use std mileage rate)	
LINE 31(a):	250		
LINE 32(a):	10175		
LINE 34(a):	YES		
LINE 35(a):	YES		
LINE 36(a):	YES		

FORM 4562 #5:

ACTIVITY: SCHEDULE C - 5

PART III:

LINE 19b:	(c)	(d)	(e)	(f)	
	1000	5	HY	200 DB	(EQUIPMENT 04-16-2003)

FORM 4562 #6:

ACTIVITY: SCHEDULE E - 1

PART III:

LINE 19h:	(b)	(c)	
	06-2003	18000	(PROPERTY A: MOBILE HOME)

FORM 4562 #7:

ACTIVITY: SCHEDULE E - 2

PART III:

LINE 19h:	(b)	(c)	
	04-2003	22000	(PROPERTY A: MOBILE HOME)

HAWAII TEST CASE #11

FORM 4562 #8:

ACTIVITY: SCHEDULE F - 1

PART III:

LINE 19b:	(c)	(d)	(e)	(f)	
	3500	5	HY	150 DB	(INCUBATOR 02-25-2003)

FORM 6198 #1:

DESCRIPTION: PAINTING

PART II:

LINE 6: 0

LINE 7: 1000

LINE 9: 500

FORM 6198 #2:

DESCRIPTION: VENDING MACHINES

PART II:

LINE 6: 4000

LINE 9: 300

FORM 6198 #3:

DESCRIPTION: FLEA MARKET

PART II:

LINE 6: 0

LINE 7: 200

FORM 6198 #4:

DESCRIPTION: BAKERY

PART II:

LINE 6: 4600

LINE 9: 2000

FORM 6198 #5:

DESCRIPTION: VARIOUS ENDEAVORS

PART II:

LINE 6: 0

LINE 7: 500

FORM 8815:

LINE 1(a): JASMINE CADEN

LINE 1(b): SMALLTOWN JUNIOR COLLEGE

1800 LEARNING WAY

SMALLTOWN NC 28455

LINE 2: 8960

LINE 3: 1000

LINE 5: 1180

LINE 6: 180

LINE 9: 38158

HAWAII TEST CASE #11

FORM 8863:

PART I:

LINE 1:	(a)	(b)	(c)
	JASMINE CADEN	400-55-3025	2000

ETD TRANSMISSION:

FORM 9465:

LINE 3: (503) 555-1023 11:00AM

LINE 4: (LEAVE BLANK)

LINE 5: NONE

LINE 6: US NAVY

1100 MILITARY AVE

WASHINGTON DC 20222-1643

LINE 7: FORM 1040

LINE 8: 2003

LINE 9: 32

LINE 10: 96

LINE 11: 200

LINE 12: 5

HAWAII TEST CASE #11

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (2)

FORM 1040:

First Name, Initial and Last Name: (TEST J CADEN)
Social Security Number: (**400-00-7925**)
Home Address: (USS ROBERT E LEE)
City, State, and Zip: (FPO AP 96222)
Do you want \$3.00 to go to the Presidential Campaign Fund: (YES)
Filing Status: (HEAD OF HOUSEHOLD)
Dependent #1 Name: (JASMINE CADEN)
 Social Security Number: (400-55-3025)
 Relationship: (DAUGHTER)
Number of boxes checked on 6a and 6b: (1)
Number of children who lived with you: (1)
Total number in box 6d: (2)
Line 7 Total Wages: (26600)
Line 8a Taxable interest: (1025)
Line 8b Tax-exempt interest: (80)
Line 9 Dividend income: (120)
Line 10 Taxable refunds, credits, etc: (180)
Line 11 Alimony received: (12000)
Line 12 Schedule C income or (loss): (-1479)
Line 13 Capital gain or loss: (25)
Line 13 If not required, check here: (X)
Line 17 Schedule E income or (loss): (254)
Line 18 Schedule F income or (loss): (95)
Line 22 Total income: (38820)
Line 25 Student loan interest deduction: (131)
Line 27 Moving expenses: (807)
Line 31 Penalty on early withdrawal: (26)
Line 33 Total adjustments: (964)
Line 34 Adjusted gross income: (37856)
Line 35 Amount from line 35: (37856)
Line 37 Itemized or standard deduction: (7000)
Line 38 Subtract line 38 from line 36: (30856)
Line 39 Multiply \$3050 by the number of exemptions: (6100)
Line 40 Taxable income: (24756)
Line 41 Tax: (3218)
Line 43 Add lines 42 and 43: (3218)
Line 47 Education credits: (1500)
Line 53 Total credits: (1500)
Line 54 Subtract line 54 from line 44: (1718)
Line 60 Total tax: (1718)
Line 61 Federal income tax withheld: (1410)
Line 68 Total payments: (1410)
Line 72 Amount You Owe: (308)

Taxpayers Occupation: (SAILOR)
Third Party Designee: (YES)
Third Party Designee: (John Doe)
Phone Number: (888-555-1111)
PIN: (11122)

HAWAII TEST CASE #11

Form W-2 #1:

b. Employers identification number: (99-1236541)
c. Employers name address and Zip Code: (US NAVY)
(1100 MILITARY AVE)
(WASHINGTON DC 20222-1643)
d. Employee's social security number: (400-00-7925)
e. Employee's name (first, m.i., last): (TEST J CADEN)
f. Employee's address and Zip code: (USS ROBERT E LEE)
(FPO AP 96222)
Box 1 Wages, tips, etc.: (24800)
Box 2 Federal Income tax withheld: (1200)
Box 3 Social Security wages: (24800)
Box 4 Social Security tax withheld: (1538)
Box 5 Medicare wages and tips: (24800)
Box 6 Medicare tax withheld: (360)
Box 12a See instructions: (P 500)
Box 15 State and State ID Number: (HI 56124022)
Box 16 State Wages: (24800)
Box 17 State Income tax withheld: (1600)

Form W-2 #2:

b. Employers identification number: (56-1242342)
c. Employers name address and Zip Code: (WILSONS SUPERMARKET)
(91 FISH HAWK CT)
(WILMINGTON NC 28403)
d. Employees social security number: (400-00-7925)
e. Employees name (first, m.i., last): (TEST J CADEN)
f. Employees address and Zip code: (USS ROBERT E LEE)
(FPO AP 96222)
Box 1 Wages, tips, etc.: (1800)
Box 2 Federal Income tax withheld: (210)
Box 3 Social Security wages: (1800)
Box 4 Social Security tax withheld: (112)
Box 5 Medicare wages and tips: (1800)
Box 6 Medicare tax withheld: (26)
Box 15 State and State ID Number: (HI 56420214)
Box 16 State Wages: (1800)
Box 17 State Income tax withheld: (20)

Hawaii Test Case #12 (Based on the modified 2002 IRS Test #36)**Attachments:**

- Hawaii Form N-11

Taxpayer name: TEST Y INSIGHTFUL

Taxpayer SSN: 400-00-7936

Hawaii changes to IRS test:

- All form(s) for primary taxpayer:
 - Social Security number changed to Hawaii test designation:
400-00-7936
 - Address changed to Hawaii address:
47-578 PUAPOO PL
KANEEOHE, HI 96744
- 1099R(1), 1099R(2)
 - Line 11 State changed to Hawaii: HI

State Return Details:

- | | |
|-------------------------------------|------------------------|
| • Filing district: | OAHU |
| • Line 7 Federal AGI: | \$25,900 |
| • Line 19 Hawaii AGI: | \$24,100 |
| • Line 14 Social security benefits: | \$1,800 |
| • Line 21 Itemized or standard: | \$1,900 |
| • Line 23 Exemption: | \$8,040 |
| • Line 23 Disability: | spouse disabled |
| • Line 24 Taxable income: | \$14,160 |
| • Line 26 Tax liability: | \$524 (from Tax Table) |
| • Line 29 Taxes: | \$100 |
| • Hawaii Election Campaign Fund: | no |
| • No designee | |

HAWAII TEST CASE #12

TEST # 36- TO BE USED ONLY FOR ON-LINE FILING TESTING - IRS scenario

FORMS REQUIRED: FORM 1040A, SCH 1

INFORMATION RETURNS ATTACHED: FORM 1099R (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 14a: 23000
(TAXPAYER 12000,SPOUSE 11000)
FORM 1040A, LINE 14b: 1800
FORM 1040A, LINE 48: 41 (2210 not required)

STATEMENTS:

OTHER: 2002 FEDERAL TAX \$1705
TAX RETURN FOR 2003 FILED AND PAID ON 04-15-2004

THIRD PARTY DESIGNEE: NONE

TAXPAYER: NAME: TEST Y INSIGHTFUL	AGE: 60	SSN: 400-00-1036
OCCUPATION: RETIRED	PRES ELEC FUND: NO	
DISABLED: NO	BLIND: NO	

SPOUSE: NAME: IRENE K INSIGHTFUL	AGE: 67	SSN: 400-00-2036
OCCUPATION: RETIRED	PRES ELEC FUND: NO	
DISABLED: NO	BLIND: YES	

CHECK DIGITS FROM IRS LABEL: CI

ADDRESS: 512 HOWARD DR
WINTER PARK, FL 32789

FILING STATUS: MARRIED FILING JOINT	LINE 6d: 2
--	-------------------

SCHEDULE 1:

PART 1:

LINE1: CORPORATE BONDS 12000

ETD TRANSMISSION:

FORM 4868:

LINE 4: 1028
LINE 5: 0
LINE 6: 1028
LINE 9: 1028

ON-LINE SELF-SELECT PIN INFORMATION:

JURAT/DISCLOSURE VERSION INDICATOR: B

PAID PREPARER SIGNATURE: EFIN + 28734

PRIMARY TAXPAYER SIGNATURE: 19360

SPOUSE SIGNATURE: 19340

AUTHENTICATION RECORD:

PRIMARY PRIOR YEAR AGI: 26500

PRIMARY DATE OF BIRTH: 03-15-1938

SPOUSE PRIOR YEAR AGI: 26500

SPOUSE DATE OF BIRTH: 05-12-1936

TAXPAYER SIGNATURE DATE: 02-12-2004

TRANA DATA: SEQ 0170: TRANSMISSION TYPE CODE: O

SUMMARY RECORD DATA: SEQ 0190: IP ADDRESS: 123.456.789.999

SEQ 0200: IP DATE: 20040212

SEQ 0210: IP TIME: 1107

SEQ 0220: E-MAIL INDICATOR: Y

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM 1099-R (2)

FORM 1040A:

First Name, Initial and Last Name: (TEST Y INSIGHTFUL)
 Social Security Number: (**400-00-7936**)
 Spouse's First Name, Initial, and Last Name: (IRENE K INSIGHTFUL)
 Spouse's Social Security Number: (400-00-2036)
 Home Address: (**47-578 PUAPOO PL**)
 City, State, and Zip: (**KANEOHE, HI 96744**)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (NO)
 If filing joint, Does Taxpayers spouse want \$3.00 to go to this fund: (NO)
 Filing Status: (MARRIED FILING JOINTLY)
 Number of boxes checked on 6a and 6b: (2)
 Total number in box 6d: (2)
 Line 8a Taxable interest: (12000)
 Line 11a Total IRA distributions: (700)
 Line 11b Taxable amount: (100)
 Line 12a Total pensions and annuities: (15000)
 Line 12b Taxable amount: (12000)
 Line 14a Social security benefits: (23000)
 Line 14b Taxable amount: (1800)
 Line 15 Total income: (25900)
 Line 21 Adjusted gross income: (25900)
 Line 22 Amount from line 21: (25900)
 Line 23a Spouse is 65/older: (X)
 Spouse is blind: (X)
 Total number of boxes checked: (2)
 Line 24 Standard deduction: (11400)
 Line 25 Subtract line 24 from line 22: (14500)
 Line 26 Multiply \$3050 by the Total number in box 6d: (6100)
 Line 27 Taxable income: (8400)
 Line 28 Tax: (843)
 Line 36 Subtract line 35 from line 28: (843)
 Line 38 Total tax: (843)
 Line 47 Amount you owe: (843)

Taxpayers Occupation: (RETIRED)
 Spouse Occupation: (RETIRED)
 Third Party Designee: (NO)
 Taxpayer PIN: (19360)
 Taxpayer Signature Date: (2004-02-12)
 Spouse PIN: (19340)

HAWAII TEST CASE #12

Form 1099-R #1:

Payers name address and Zip Code: (THEME PARK PENSION PLAN)
(1 BUENA VISTA WAY)
(ANAHEIM CA 92812)

Payers identification number: (33-4234444)

Recipients social security number: (400-00-2036)

Recipients name (first, m.i., last): (IRENE K INSIGHTFUL)

Recipients street address: (47-578 PUAPOO PL)

Recipients city state and Zip code: (Kaneohe, HI 96744)

Box 1 Gross distribution: (15000)

Box 2a Taxable amount: (12000)

Box 7 Distribution code: (7)

Box 10 State tax withheld: (100)

Box 11 State/Payers state no: (HI330011)

Box 12 State distribution: (1000)

Form 1099-R #2:

Payers name address and Zip Code: (BIG BROKERS)
(12 WALL STREET)
(NEW YORK CITY NY 10005)

Payers identification number: (13-4433221)

Recipients social security number: (400-00-2036)

Recipients name (first, m.i., last): (IRENE K INSIGHTFUL)

Recipients street address: (47-578 PUAPOO PL)

Recipients city state and Zip code: (Kaneohe, HI 96744)

Box 1 Gross distribution: (700)

Box 2a Taxable amount: (100)

Box 7 Distribution code: (7)

Box 7 IRA/SEP/SIMPLE: (X)

Box 11 State/Payers state no: (HI132143)

Box 12 State distribution: (100)